

INDIVIDUAL INCOME TAX RETURNS 1991

- ▲ RETURNS FILED \$ TAX COMPUTATIONS \$
- SALARIES & WAGES \$ TAXABLE INCOME ▼
- ▲ EXEMPTIONS \$ STANDARD DEDUCTIONS
- ADJUSTED GROSS INCOME \$ INCOME TAX
- NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY
- ITEMIZED DEDUCTIONS \$ ADJUSTMENTS▼
- ▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS
- INTEREST ▼ ALTERNATIVE MINIMUM TAX
- \$ NONTAXABLE RETURNS ▼ TAX REFUNDS
- ▲ TAX CREDITS ▼ SOURCES OF INCOME \$
- DIVIDENDS A ROYALTIES \$ CAPITAL GAINS
- \$ EARNED INCOME CREDIT ▼ TAX RATES ▲

STATISTICS OF INCOME DIVISION



Department of the Treasury Internal Revenue Service

Individual Income Tax Returns 1991



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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and taxpayments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use tape file, the Individual Tax File, containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. The file is suitable primarily for making national-level estimates.

The Statistics of Income Division Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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Section 1

Introduction and Changes in Law

This report contains complete individual income tax data for Tax Year 1991. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of approximately 115 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1991.

Table A on the following page presents selected income and tax items for Tax Years 1985, 1988, 1989, 1990, and 1991, and provides the percentage change for each item between 1990 and 1991. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data.

For Tax Year 1991, the number of individual tax returns filed increased 1.0 million, or 0.9 percent. Adjusted gross income (AGI) grew \$59.1 billion, or 1.7 percent for 1991, a drop-off from the 4.6 percent growth recorded for 1990. Four components of AGI showed sizable changes for 1991: net capital gain less loss dropped 9.2 percent; taxable distributions from Individual Retirement Ar-

rangements increased 17.5 percent; taxable income from pensions and annuities increased 10.8 percent; and unemployment compensation climbed 50.8 percent. Total income tax, defined as the sum of income tax after credits and the alternative minimum tax, grew 0.3 percent to \$448.4 billion.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1991, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

Requirements for Filing

The filing requirements for Tax Year 1991 were generally based on gross income, filing status, marital status, age, and, to a lesser extent, depend-

Edward B. Gross, Jr. was responsible for the text and production of this report, prepared under the direction of Jeff Hartzok, Chief, Returns Analysis Section, Individual Statistics Branch.

Table A.—Selected Income and Tax Items for Selected Years, 1985—1991 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1985	1988	1989	1990	1991	Percent change, 199 to 1991
	(1)	(2)	(3)	(4)	(5)	(6)
all returns .	101,660,287	109,708,280	112,135,673	113,717,138	• 114,730,123	0.9
orm 1040 returns	67,006,425	71,359,242	71,563,456	69,270,236	68,992,988	-0 4
orm 1040A returns	18,124,702	19,066,165	20,478,063	25,917,288	26,605,992	2.7
orm 1040EZ returns	16,529,160	19,282,873	20,094,154	18,529,614	19,131,143	3.3
otal income, amount	2,401,033,782	3,111,221,671	3,280,931,125	3,439,401,579	3,499,240,498	17
djusted gross income, less deficit	2,305,951,483	3,083,019,783	3,256,358,156	3,405,427,348	3,464,524,369	1 7
alaries and wages						ļ
Number of returns	87,198,001	93,257,370	95,487,922	96,729,912	97,066,245	0.4
Amount .	1,928,200,978	2,337,984,129	2,449,530,553	2,599,401,271	2,674,260,752	2.9
axable interest received		,				
Number of returns	64,526,434	69,421,338	69,881,648	70,369,662	70,161,547	-03
Amount	182,109,194	186,981,636	220,015,823	227,083,888	209,411,465	-78
Dividends in adjusted gross income:				ł		
Number of returns	15,527,579	22,903,155	23,079,592	22,904,441	23,228,826	14
Amount	55,046,351	77,329,507	81,309,036	80,168,536	77,284,498	-36
dusiness or profession net income less loss.						
Number of returns	11,900,341	13,571,440	14,160,696	14,637,591	15,029,325	27
Amount	78,772,577	126,323,250	132,737,680	141,430,193	141,864,014	03
let capital gain less loss in adjusted gross income.						
Number of returns .	12,579,494	14,309,235	15,059,662	12,121,525	15,009,003	23.8
Amount	68,277,779	153,768,209	145,630,930	113,159,105	102,775,820	-9.2
Pensions and annuities in adjusted gross income	00,211,111	,	, ,			
Number of returns	13,133,295	16,481,248	16,816,830	17,014,091	17,907,232	5.3
Amount .	95,096,003	138,785,886	147,358,442	159,294,448	176,501,703	10.8
Rent and royalty net income less loss	33,030,000	100,100,000	,5555,		,,	1
in adjusted gross income:						1
Number of returns	9,544,495	9,985,858	9,747,254	10,258,013	10,184,014	-07
Amount	-12,963,726	-1,278,809	-1,438,255	3,764,049	5,194,334	38.0
Partnership and S Corporation net income less loss						
Number of returns	5,487,671	5,899,223	5,928,288	5,977,458	5,499,460	-8.0
Amount	-2,526,591	57,080,226	63,092,056	67,022,231	63,190,389	-5 7
Farm net income less loss	.,.					
Number of returns	2,620,861	2,367,527	2,359,718	2,321,154	2,290,908	-1.3
Amount	-12,005,483	-1,176,537	-213,939	-433,762	-2,853,007	NA
Total statutory adjustments	, , , , , , , , , , , , , , , , , , ,					
Number of returns	37,763,418	10,747,370	9,926,729	16,648,032	16,990,443	21
Amount	95,082,299	28,201,888	24,572,969	33,974,231	34,716,128	2.2
ndividual Retirement Arrangement payments						
Number of returns	16,205,846	6,361,421	5,824,914	5,223,737	4,666,078	-10.7
Amount	38,211,574	11,881,754	10,828,694	9,858,219	9,030,177	-84
Payments to a self-employed (Keogh) retirement plan:						
Number of returns	675,822	814,586	822,353	824,327	840,087	19
Amount .	5,181,993	6,626,908	6,326,156	6,777,645	6,912,855	2.0
Number of exemptions	244,180,202	221,884,006	223,756,252	227,549,246	231,296,627	1.7
Total deductions						
Number of returns	96.848.626	108,819,935	111,311,212	112,795,712	113,794,692	0.9
Amount	554,733,523 ²	685,954,065 ³	740,409,033 ³	789,941,575	818,762,126	3.7
Total itemized deductions:						1
Number of setures	39,848,184	31,902,985	31,972,317	32,174,938	32,489,918	1.0
	405,023,525	395,216,456	430,977,999	458,485,055	467,686,116	2.0
	22,926,214	17,993,829	20,920,881	21,456,587	23,726,113	10.6
	128,084,618	120,628,182	131,299,652	140,011,461	147,858,392	5.6
Taxes paid	180,094,578	179,737,720	193,186,034	208,354,360	213,724,926	2.6
Interest paid	47,962,848	50.949.273	55,459,205	57,242,757	60,573,565	5.8
Contributions	47,302,040	30,949,273	35,433,203	37,242,737	00,570,505	0.0
Taxable income	06 124 046	90,281,729	92,313,789	93,148,332	92,717,816	-0.5
Number of returns	96,124,046 1,820,740,833		2,173,345,881	2,263,661,230	2,284,087,935	0.9
Amount	1,020,740,033	2,069,966,980	2,170,040,001	2,200,001,200	2,204,007,550	"
ncome tax before credits	05 004 040	00 212 070	92,246,065	93,089,368	92.635.791	-05
Number of returns	85,994,216	90,218,979		453,127,579	454,502,664	03
Amount	332,165,333	418,889,165	438,240,138		7,286,497	6.7
Total tax credits .	10,248,044	7,047,140	6,131,134	6,831,187		-1.1
Child care credit	3,127,702	3,812,849	2,439,471	2,549,004	2,520,549	1
Credit for the elderly or disabled	108,642	68,904	64,490	61,898	57,083	-78
Foreign tax credit	782,561	1,087,203	1,311,742	1,682,307	1,824,334	8 4
Income tax efter credits	321,917,289	411,842,025	432,109,004	446,296,392	447,216,167	02
Total income tax						1
Number of returns	82,846,420	87,135,332	89,178,355	89,862,434	88,733,587	-13
Amount .	325,710,254	412,869,909	432,939,998	447,126,703	448,429,593	03

NA Not applicable

¹ Includes capital gain distributions
² Includes total itemized deductions, charitable contributions for non-itemizers, and zero brecket emount on non-itemized deductions
² Includes total itemized deductions, and basic and additional standard deductions (zero bracket amount in lieu of standard deduction for prior year returns).

Figure 1.—General Fili	ing Requirements		
Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$5,500
Single (including divorced and	Single	65 or older	\$6,400
legally separated)	Head of household	under 65	\$7,150
	riead of flousefiold	65 or older	\$8,000
Married with a child and living		under 65	\$7.150
apart from spouse during the last six months of 1991	Head of household	65 or older	\$7,150 \$8,000
		under 65 (both spouses)	\$10,000
Married and living with spouse at	Married, joint return	65 or older (one spouse)	\$10,650
the end of 1991 (or on the date spouse died)		65 or older (both spouses)	\$11,300
	Married, separate return	any age	\$2,150
Married, not living with spouse at the end of 1991 (or on the date spouse died)	Married, joint or separate return	any age	\$2,150
	Single	under 65	\$5,550
	Single	65 or older	\$6,400
Widowed before 1991 and not	Head of household	under 65	\$7,150
remarried in 1991	ricau of Household	65 or older	\$8,000
	Qualifying widow(er) with	under 65	\$7,850
	dependent child	65 or older	\$8,500

ency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used.

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1991 if he or she:

- 1. was liable for any of the following taxes:
 - social security tax on unreported tip income;
 - uncollected social security tax or railroad retirement tax on reported tip income;
 - alternative minimum tax:

- tax on an individual retirement arrangement (IRA) or qualified retirement plan;
- tax from the recapture of investment credit or low-income housing credit;
- 2. received any advance earned income credit (AEIC) payments;
- 3. had net earnings from self-employment of at least \$400; or
- 4. had wages of \$100 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

Figure 2.—Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart, unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was \$2,150 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a student.

1. Single dependents under 65 must file a return if—

Unearned income was:

and

\$1 or more

- 2. Single dependents 65 or older or blind must file a return if-
- Earned income was more than \$4,250 (\$5,100 if 65 or older and blind), or
- Unearned income was more than \$1,400 (\$2,250 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,400) or \$550, whichever is larger, plus \$850 (\$1,700 if 65 or older and blind).
- 3. Married dependents under 65 must file a return if-
- Earned income was more than \$2,850, or
- Unearned income was more than \$0 and gross income was more than \$550, or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- 4. Married dependents 65 or older or blind must file a return if-
- Earned income was more than \$3,500 (\$4,150 if 65 or older and blind), or
- Unearned income was more than \$1,200 (\$1,850 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$2,850) or \$550, whichever is larger, plus \$650 (\$1,300 if 65 or older and blind), or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

Changes in Law

All major changes in effect for Tax Year 1991 which influenced the Statistics of Income data are listed below in alphabetical order. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Alternative Minimum Tax Rate

The alternative minimum tax rate on "tax preferences" was raised to 24 percent for 1991, from 21 percent for 1990.

Capital Gains Tax

A maximum tax rate of 28 percent for net long-term capital gains went into effect for 1991, compared to a maximum tax rate of 31 percent on other types of income. The maximum rate for all types of income for 1990 was 28 percent.

Deduction of Self-Employment Tax

Beginning with 1991, if a taxpayer had income from self-employment and owed self-employment tax, one-half of the tax could be deducted in the calculation of AGI.

Earned Income Credit

If a taxpayer's earned income and adjusted gross income were both less that \$21,250, and a qualifying child lived with the taxpayer, he or she may have been eligible for the earned income credit. Beginning with 1991, Schedule EIC, Earned Income Credit, was used to figure the credit. The new form allowed for the computation of three components of the credit: the basic credit; the health insurance credit; and the extra credit for a child born in 1991.

The basic credit could be as much \$1,192 for one qualifying child, and as much as \$1,235 for two or more qualifying children. The health insurance credit was available to individuals who paid health insurance that covered a qualifying child. The maximum amount of the health insurance credit was \$428. The maximum amount of the extra credit for a child born in 1991 was \$357.

Exemptions

The amount of the deduction for each individual personal exemption increased to \$2,150 for 1991 from \$2,050 for 1990. Beginning with 1991, a taxpayer's personal exemption deduction was limited, based on filing status, if he or she reported AGI in excess of certain amounts. For single taxpayers, the limitation began at \$100,000 and was completed at \$222,500; for married taxpayers filing jointly and qualifying widow(er)s, the limitation began at \$150,000 and was completed at \$272,500; for heads of household, the limitation began at \$125,000 and was completed at \$247,500; and for married persons filing separately, the limitation began at \$75,000 and was completed at \$136,250. For each filing status, if a taxpayer reported AGI below the bottom threshold, his or her deduction was allowed entirely; if AGI was more than the upper limit, the deduction was disallowed entirely.

The phaseout of exemptions for 1990 was based on taxable income, and began at \$97,620 for single filers; \$162,770 for joint married filers and qualifying widow(er)s; \$134,930 for heads of household; and \$123,570 for separate married filers. The

amount at which the 1990 phaseout was completed depended on the number of exemptions claimed by the taxpayer.

Itemized Deductions

If a taxpayer's AGI was greater than \$100,000 (\$50,000 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$100,000 (\$50,000).

Interest Paid Deduction

The phaseout of the itemized deduction for personal interest paid was completed for Tax Year 1991. Personal interest, such as that paid on car loans and credit card balances, was no longer deductible. A ten percent deduction was allowed for Tax Year 1990.

Passive Losses

The five-year phaseout of the deductibility of passive losses was completed for Tax Year 1991; losses from passive activities may no longer be deducted from other types of non-passive income. Ten percent of such losses were deductible for Tax Year 1990.

Standard Deduction

As an adjustment for inflation, the standard deduction was increased for Tax Year 1991. The standard deduction rose from \$3,250 to \$3,400 for single taxpayers, from \$5,450 to \$5,700 for those filing joint returns, from \$2,725 to \$2,850 for married filing separately, and from \$4,750 to \$5,000 for heads of household.

Tax Rates

For 1991, the tax rate schedule contained three basic rates: 15, 28, and 31 percent. For 1990, there were two rates, 15 and 28 percent, plus a phaseout of the benefits of the 15 percent tax rate.

The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986-made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns; by using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years [1].

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including

Figure 3.—Calculation of the 1979 **Income Concept for 1991**

1979 Total Income Concept=

Salaries and wages¹

plus (+):

- interest1
- dividends1
- alimony received¹
- capital gains reported on Schedule D, and allowable losses1
- other gains or losses (Form 4797)¹
- net business income or loss¹
- net farm income or loss¹
- net royalty income or loss¹
- net partnership income or loss¹
- net subchapter S corporation income or loss¹
- net farm rental income or loss 1
- net estate and trust income or loss¹
- unemployment compensation¹
- depreciation in excess of straight-line depreciation²
- total pension income²
- other net income¹

minus (-):

- disallowed passive losses²
- moving expenses³
- alimony paid1

Included in AGI for Tax Year 1991.

Not fully included in AGI for Tax Year 1991.

Not included in AGI for Tax Year 1991.

the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984.

		Inco	ome		_	Salaries a	nd wages	
Size of income	1991 Adjusted	Gross Income	1979 Incom	ne Concept	1991 Adjusted	Gross Income	1979 Incom	e Concept
Size of income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
returns, total	114,730	3,464,524	114,730	3,518,984	97,066	2,674,261	97,066	2,674,26
Inder \$10,000	32,224	102,647	31,792	93,774	25,069	122,967	24,878	120,30
10,000 under \$20,000	25,371	373,198	25,347	373,076	20,598	280,623	20,544	280,18
20,000 under \$30,000 .	17,566	433,290	17,812	439,775	15,380	349,985	15,359	348,76
30,000 under \$40,000	12,347	429,098	12,564	436,313	11,113	354,141	11,317	359,85
40,000 under \$50,000 .	8,817	393,549	8.679	387,127	8,085	327,187	8,007	325,93
50,000 under \$60,000	6,159	336,732	6,098	333,246 243,900	5,721	284,258	5,668	281,96
60,000 under \$70,000 70,000 under \$80,000	3,836 2,402	247,892 178,907	3,770 2,354	175,501	3,550 2,217	206,861 146,311	3,507 2,205	203,86 144,53
80,000 under \$90,000 .	1,586	134,319	1,590	134,412	1,462	107,762	1,467	106,74
90,000 under \$100,000	980	92,808	1,019	96,441	893	71,908	923	72,86
100,000 under \$125,000	1,403	155,171	1,434	158,716	1,243	113,402	1,281	113,99
125,000 under \$150,000	590	80,324	657	89,670	507	54,200	556	56,67
150,000 under \$175.000	369	59,644	394	63,665	315	38,455	328	37,88
175,000 under \$200,000	236	43.960	273	50,925	202	27,546	238	28,97
200,000 under \$300,000	432	103,983	480	115,274	363	61,624	402	61,97
300,000 under \$400,000	162	55,790	187	64,472	135	30,693	152	31,25
400,000 under \$500,000	82	36,491	90	40,156	69 100	19,265 39,029	76 111	19,74 39,84
500,000 under \$1,000,000 1,000,000 ar more	118 52	79,606 127,116	133 56	88,979 133,561	44	38,029	48	38,90
1,000,000 01 111078				7.55,551			Dividends	
-	1991 Adjusted	Taxable inte		ne Concept	Dividend	Gross Income	1979 Incon	
Size of income	Number of		Number of		Number of		Number of	
	returns	Amount	returns	Amount	returns	Amount	returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
returns, total	70,162	209,411	70,162	209,411	23,229	77,284	23,229	77,284
Jnder \$10,000	13,378	20,036	13,030	20,176	3,344	4,188	3,245	4,294
10,000 under \$20,000	12,598	29,208	12,499	28,700	3,103	5,797	3,030	5,613
20,000 under \$30,000	10,772	22,532	10,998	25,623 21,653	3,000 2,851	5,772 5,839	3,129 2,890	6,674 6,400
30,000 under \$40,000	9,111 7,264	20,986 16,835	9,330 7,112	15,704	2,452	4,914	2,362	4,816
	5.398	12,519	5,363	12,457	2,053	5,260	2,031	4,720
\$50,000 under \$60,000 \$60,000 under \$70,000	3,565	10,439	3,496	9,310	1,595	3,771	1,544	3,691
570,000 under \$80,000	2,270	7,569	2,224	6,783	1,124	3,454	1,091	2,983
880,000 under \$90,000	1,502	6,571	1,511	6,616	812	2,645	824	2,699
90,000 under \$100,000	941	4,761	980	5,192	558	2,009	577	1,954
100,000 under \$125,000	1,357	9,363	1,386	8,063	847	4,462	860	4,194
\$125,000 under \$150,000	577	4,856	642	5,358	381	2,689	425	2,740
\$150,000 under \$175,000	363	3,737	390	3,860	262	2,294	277	2,348 1,755
\$175,000 under \$200,000 \$200,000 under \$300,000	231 423	2,661	266 472	2,643 7,575	171 327	1,867 4,466	196 360	4,516
		7.538					148	2,546
\$300,000 under \$400,000 \$400,000 under \$500,000	160 82	4,410 3,245	185 90	4,640 3,191	131 67	2,527 1,744	74	1,783
\$500,000 under \$1,000,000	118	7,422	132	7,412	102	4,379	115	4,376
\$1,000,000 or more	52	14,724	56	14,455	47	9,208	52	9,183
			n net income less	loss		Sales of ca	ipital assets	
Size of income	1991 Adjusted		1	ne Cancept	1991 Adjusted	Gross Income		ne Concept
Size of meanie	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Il returns, total	15,029	141,864	15,029	141,864	15,009	102,776	15,009	102,7
Under \$10.000	3,181	2,810	3,058	1,551	2,005	6,727	1,936	7.2
\$10,000 under \$20,000	2,655	14,568	2,607	13,551	1,896	2,015	1,841	2,1
\$20,000 under \$30,000	2,250	14,160	2,239	12,880	1,744	2,991	1,860	3,0
30,000 under \$40,000	1,772	12,215	1,802	11,923	1,798	2,899	1,861	2,9
\$40,000 under \$50,000	1,472	11,019	1,500	10,568	1,547	3,044	1,492	3,3
\$50,000 under \$60,000	1,024	9,110	1,052	9,387	1,286	3,303	1,230	2,9
60,000 under \$70,000	714	8,535	690	7,983	977	3,729 3,030	964 702	3,6 2,7
\$70,000 under \$80,000	467 323	6,403 6,849	459 337	6,747 6,061	764 533	2,323	558	2,4
\$80,000 under \$90,000	323 221	5,399	226	5,302	422	2,377	421	2,3
	358	10,881	374	11,408	685	5,512	694	5.3
\$100,000 under \$125,000	163	6,958	201	8,323	334	3.715	358	3,5
\$150,000 under \$150,000	110	5,962	118	5,626	233	3,421	241	3,5
\$175,000 under \$200,000	78	4,148	84	5,100	148	2,377	162	2,1
\$200,000 under \$300,000	122	8,431	147	9,562	302	7,809	319	7,8
\$300,000 under \$400,000	48	4,172	54	4.607	125	4,926	135	4.6
\$400,000 under \$500,000	23	2,279	27	2,683	64	3,595	71	3.8
\$400,000 under \$300,000 ,								
\$500,000 under \$1,000,000 \$1,000,000 or mare	34 15	4,345 3,621	39	4,908 3,694	101	9,836 29,148	111 51	9,8 29,0

Footnotes at end of table.

Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1991 [All floures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars]

	Rents, re	oyalties, and farm	rental net income l	ess loss	Partner	ship and S Corpor	ation net income le	ss loss
Size of income	1991 Adjusted	Gross Income	1979 Incom	ne Concept	1991 Adjusted	Gross Income	1979 Incom	ne Concept
	Number ot returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	10,184	5,194	10,184	5,194	5,499	63,190	5,499	63,190
Under \$10,000	1,320	-2,263	1,267	-2,330	623	-20,016	618	-21,007
\$10,000 under \$20,000	1,491	383	1,478	304	477	279	475	78
\$20,000 under \$30,000	1,458	-236	1,483	72	564	788	542	859
\$30,000 under \$40,000	1,253	-45 2	1,274	-417	577	850	598	1,028
\$40,000 under \$50,000	1,034	-505	1,039	-368	514	1,171	526	1,116
\$50,000 under \$60,000 .	875	-555	887	-810	443	1,712	432	1,649
\$60,000 under \$70,000	693	-850	618	−654	345	1,321	316	1,226
\$70,000 under \$80,000	452	-495	440	-402	292	2,287	276	2,105
\$80,000 under \$90,000	311	-214	334	-132	218	1,920	222	1,815
\$90,000 under \$100,000	225	143	246	185	168	1,747	173	1,766
\$100,000 under \$125,000	423	775	413	476	331	4,459	335	4,081
\$125,000 under \$150,000	181	742	193	685	199	3,888	205	3,854
\$150,000 under \$175,000	91	758	102	669	134	2,922	139	2,937
\$175,000 under \$200,000	70	793	78	844	105	3,329	108	3,038
\$200,000 under \$300,000	137	1,927	149	1,792	223	9,309	229	9,630
\$300,000 under \$400,000	59	1,069	63	1,059	101	6,616	108	7,526
\$400,000 under \$500,000	32	752	34	770	55	4,388	57	4,306
\$500,000 under \$1,000,000	53	1,467	57	1,455	87	10,613	94	11,19
\$1,000,000 or more	26	1,956	28	1,997	43	25,607	46	25,98
		Nondeductible	passive losses			Estate and trust no	et income less loss	
Size of income	1991 Adjusted	Gross Income	1979 Incom	ne Concept	1991 Adjusted	Gross Income	1979 Incom	ne Concept
OLEO OF MOORING	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
II returns, total					477			
	1,637	20,771	1,637	20,771		3,705	477	3,705
Under \$10,000 .	139	5,722	163	9,257	92	-18	93	-25
\$10,000 under \$20,000 .	100	475 305	93	442 297	63 46	163	60	153
\$20,000 under \$30,000 \$30,000 under \$40,000	125 111	449	133 130	262	57	112 226	59 51	188 166
\$40,000 under \$50,000	112	451	113	435	33	172	37	163
	1				l .		ľ	
\$50,000 under \$60,000 .	136	469	117	448	27	79	24	138
\$60,000 under \$70,000	102	507	83	308	24	98	19	30
\$70,000 under \$80,000	83	355	67	342	15	25	13	9
\$80,000 under \$90,000 \$90,000 under \$100,000	74 47	253 290	85 54	427 343	11 9	78	11	86
	1 1					23	11	61
\$100,000 under \$125,000	122	813	117	720	27	184	24	216
\$125,000 under \$150,000 .	88	811	95	852	14	138	15	103
\$150,000 under \$175,000	90	1,414	77	650	11	112	11	140
\$175,000 under \$200,000	56 119	898	57	593	8	169	6	139
\$200,000 under \$300.000	l .	1,995	117	1,469	14	289	16	272
\$300,000 under \$400,000	49	1,065	51	847	9	251	9	308
\$400,000 under \$500,000	26	668	25	451	5	180	5	138
\$500,000 under \$1,000,000	39	1,587	41	1,141	8	439	8	432
\$1,000,000 or more	18	2,244	18	1,490	5	985	5	989
	Pensions and a		Pensions ar				ry adjustments	
Size of income	1991 Adjusted		1979 Incor	ne Concept	1991 Adjusted Number of	Gross Income	1979 Incor	ne Concept
	returns	Amount	returns	Amount	returns	Amount	returns	Amount
All and the Andre	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	20,025	197,129	21,573	281,722	16,990	34,716	9,537	32,63
Under \$10,000	3,065	12,639	2,952	12,561	2,851	1,870	193	1,04
\$10,000 under \$20,000 ,	5,025	36,161	5,055	36,917	3,039	3,395	640	2,37
\$20,000 under \$30,000 \$30,000 under \$40,000	3,418	33,469	3,753	38,328	2,876	4,246	1,078	3,36
\$30,000 under \$40,000 \$40,000 under \$50,000	2,498	26,097	2,723	31,176	2,201	3,799	1,551	4,15
\$40,000 under \$50,000	1,906	23,096	1,988	25,119	1,744	3,004	1,581	4,01
\$50,000 under \$60,000	1,336	16,776	1,464	20,522	1,083	2,226	1,311	3,19
\$60,000 under \$70,000	866	11,650	985	14,731	745	1,887	898	2,60
\$70,000 under \$80,000	589	8,667	644	10,363	520	1,566	617	2,01
\$80,000 under \$90,000	347	5,701	457	8,825	384	1,426	454	1,74
\$90,000 under \$100,000	217	4,112	297	7,310	261	1,136	279	1,38
\$100,000 under \$125,000	315	5,961	436	11,756	443	2,239	389	1,88
\$125,000 under \$150,000	140	3,233	243	8,983	217	1,472	177	1,2
\$150,000 under \$175,000	82	1,967	142	7,066	154	1,228	101	7
\$175,000 under \$200,000	51	1,231	102	6,705	101	803	70	5-
\$200,000 under \$300,000	86	2,552	170	12,736	184	1,985	114	1,1
\$300,000 under \$400,000	33	1,112	65	7,938	73	912	34	35
\$400,000 under \$500,000	17	619	31	3,565	36	461	16	19
						700		
\$500,000 under \$1,000,000 \$1,000,000 or more	24 10	1,263 825	47	9,448	53 25	709 353	24	3

Footnotes at end of table

Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1991 [All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars]

		Total itemized	deductions			Taxable	income	
Size of income	1991 Adjusted	Gross Income	1979 Incom	e Concept	1991 Adjusted	Gross Income	1979 Incom	e Concept
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Il returns, total	32,490	467,686	32,472	447,453	92,718	2,284,088	92,718	2,284,088
Under \$10.000	805	7,785	844	8,480	13,412	23,438	13,270	23,942
\$10,000 under \$20,000	2,455	23,277	2,457	22,116	22,573	153,699	22,400	152,174
\$20,000 under \$30,000	3,963	36,134	4,041	34,922	17,300	252,748	17,511	256,076
\$30,000 under \$40,000	4,895	48,774	4,973	47,617	12,271	279,498	12,442	285,004
\$40,000 under \$50,000	5,071	55,341	4,934	51,441	8,796	266,284	8,639	262,352
\$50,000 under \$60,000	4,431	54,258	4,335	51,496	6,141	234,281	6,062	230,791
\$60,000 under \$70,000	3,168	45,007	3,079	41,778	3,826	174,762	3,758	170,849
\$70,000 under \$80,000	2,094	33,342	2,027	30,852	2,399	128,418	2,344	124,578
\$80,000 under \$90,000	1,460	25,562	1,435	24,301	1,585	97,852	1,585	96,004
\$90,000 under \$100,000	902	18,329	923	17,299	979	67,851	1,015	68,590
\$100,000 under \$125,000	1,309	29,783	1,330	28,170	1,401	116,173	1,429	114,519
\$125,000 under \$150,000	561	15,630	610	15,768	588	60,903	654	63,706
\$150,000 under \$175,000	350	11,236	367	10,611	368	46,232	391	45,841
\$175,000 under \$200,000	222	7,848	248	7,678	236	35,003	272	36,464
\$200,000 under \$300,000	412	17,040	440	16,495	431	86,126	478	87,025
\$300,000 under \$400,000	153	8,045	168	8,194	162	47,710	187	49,284
\$400,000 under \$500,000	78	5,126	85	5,170	82	31,380	90	32,129
\$500,000 under \$1,000,000	110	9,969	123	10,089	118	69,659	132	71,447
\$1,000,000 or more	49	15,199	53	14,977	52	112,070	56	113,312

		Total tax	x credits			Total inc	ome tax	
Size of income	1991 Adjusted	Gross Income	1979 Incon	ne Concept	1991 Adjusted	Gross Income	1979 Incom	ne Concept
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	12,737	7,286	12,737	7,286	88,734	448,430	88,734	448,430
Under \$10,000	497	57	481	66	12,916	3,633	12,785	3,790
\$10,000 under \$20,000	5,727	2,462	5,688	2,447	19,186	20,642	19,014	20,436
\$20,000 under \$30,000	1,789	638	1,832	649	17,223	37,862	17,428	38,458
\$30,000 under \$40,000	1,052	484	1,050	489	12,250	45,090	12,424	45,976
\$40,000 under \$50,000	1,001	441	1,009	430	8,791	43,458	8,632	42,960
\$50,000 under \$60,000	821	411	822	400	6,140	40,686	6,061	40,107
\$60,000 under \$70,000	543	296	532	269	3,827	32,826	3,758	32,200
\$70,000 under \$80,000	350	211	338	209	2,399	25,784	2,344	24,972
\$80,000 under \$90,000	221	152	215	130	1,585	20,711	1,585	20,260
\$90,000 under \$100,000	153	119	153	80	979	14,841	1,015	14,994
\$100,000 under \$125,000	178	201	192	145	1,400	26,845	1,429	26,356
\$125,000 under \$150,000	90	121	94	130	589	14,937	653	15,490
\$150,000 under \$175,000	66	133	67	125	368	11,812	391	11,620
\$175,000 under \$200,000	45	91	48	117	236	9,249	272	9,483
\$200,000 under \$300,000	85	328	92	343	431	23,609	479	23,626
\$300,000 under \$400,000	40	185	42	216	162	13,575	187	13,908
\$400,000 under \$500,000	21	100	23	141	82	9,078	90	9,229
\$500,000 under \$1,000,000	36	256	38	290	118	20,491	132	20,914
\$1,000,000 or more	21	601	22	609	52	33,301	56	33,651

Individual Retirement Arrangements are included in the calculation of "Pansions and annuities in AGI" and "Pensions and annuities." NOTE: Detail may not add to totals because of rounding.

Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. The amount reported for these two expenses by taxpayers who itemized deductions was subtracted in the calculation of the 1979 Income Con-

cept. Taxpayers who did not itemize deductions, however, could not claim either of these two expenses because they were not allowed as "adjustments" after 1986. For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a

revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 to 1986. The law change limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data and that for 1989, 1990, or 1991 could be misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all four years. Table B shows total income and selected tax items for 1991 using AGI and the 1979 Income Concept, classified by size of 1991 AGI.

Income, as calculated by the two measures, showed little difference for 1991. Before TRA became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures.

Taxable income for all returns, using the 1979 Income Concept, increased 0.9 percent for 1991; taxable income for the group \$200,000 and above decreased 3.5 percent, following an increase of 5.2 percent for 1990. Total income tax reported for the \$200,000 and above income group decreased 1.2 percent for 1991, after increasing 5.0 percent for 1990.

The average tax rates (total income tax as a percentage of AGI and the 1979 Income Concept) for each income class for years 1986 through 1991 are shown in Figure 4. Based on the 1979 Income

	Total inc	ome tax as	s a percent	age of adju	usted gross	income	Total inc	ome tax a	s a percent	lage of 197	9 Income	Concept
Size of income	1986	1987	1988	1989	1990	1991	1986	1987	1988	1989	1990	1991
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	14.8	13.3	13.4	13.3	13.1	12.9	13.3	13.1	13.3	13.2	13.0	12.
Jnder \$10,000	4.3	4.0	4.0	3.8	3.7	3.5	4.9	4.2	4.4	4.3	4.3	4.0
10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	7.6	6.7	6.5	6.4	6.1	5.5
520,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	10.0	9.3	9.3	9.3	9.1	8.
30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	11.6	10.7	10.7	10.9	10.7	10.
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	12.6	11.7	11.7	11.5	11.5	11.
50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	13.8	13,4	13.2	12.9	12.5	12.
60,000 under \$70,000	6.9	15.1	14.5	14.2	13.8	13.2	14.9	15.0	14.5	14.2	13.8	13.
70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	15.8	16.2	15.4	15.2	14.6	14.
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	16,7	17.5	16.1	16.2	15.5	15.
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.0	16.8	18.1	17.1	16.8	16.1	15.
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	17.3	18.3	19,3	18.0	17.7	16.9	16.
125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	18.6	19.0	20.6	19.6	18.8	18.0	17.
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.3	21.2	20.6	20.0	19.1	18.
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.3	22.5	21.6	20.7	20.0	18.
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.6	23.8	22.3	21.5	21.4	20.
300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	22.6	24.5	22.6	21.9	21.5	21.
\$400,000 under \$500,000	36.2	28.2	24,1	23.9	23.6	24.9	23.4	26.5	23.2	22.7	22.3	23.
500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	23.7	26.7	23.5	22.0	21.7	23.
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	21.4	26.8	24.5	23.2	23.2	25.

Concept, average tax rates declined from 1990 to 1991 in most income categories. At incomes above \$300,000, average tax rates increased.

When average tax rates for 1991 (based on the 1979 Income Concept) are compared to those for 1986 (before tax reform), the rates declined in all income categories except the \$1,000,000 and over income category, which showed an increase of 3.8 percentage points. Although this higher average tax rate for 1991 was calculated using a lower maximum marginal tax rate—31 percent (28 percent on capital gains) for 1991 compared to 50 percent for 1986—it was calculated on income which included

all capital gains, (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986, were limited or eliminated beginning with 1987.

Notes and References

[1] Hostetter, Susan, "Measuring Income for Developing and Reviewing Individual Tax Law Changes: Exploration of Alternative Concepts," Statistics of Income and Related Administrative Record Research: 1986-1987, U.S. Department of the Treasury, Internal Revenue Service, 1987.

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Section 2

Description of the Sample

This section describes the sample criteria and selection, the method of estimation, and the sampling variability of the estimates contained in this report. It also describes some of the limitations of the data. Statistical estimates included in this report are based on samples of tax returns.

Sample Selection

The statistics in this report were estimated from a stratified probability sample of unaudited individual income tax returns, Forms 1040, 1040A, 1040EZ, 1040EZ-1 (an experimental, simplified Form 1040EZ), 1040PC, 1040TEL (an experimental system by which taxpayers filed their returns via touch-tone phone), and electronic returns filed by U.S. citizens and residents. The sample was designated at the Martinsburg Computing Center and was processed at the ten Internal Revenue Service (IRS) Centers during Calendar Year 1992. The total sample of 125,926 returns was selected from a population of 115,438,445 returns.

All returns processed during 1992 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already

been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns along with those that contained no income information were excluded from the tables in this report. As a result, sample returns representing 708,294 returns were excluded from the tables of this report.

The estimates in this report are intended to represent all returns filed for Tax Year 1991. While about 97 percent of the returns processed during Calendar Year 1992 were for Tax Year 1991, a few were for noncalendar years ending during 1991 and 1992, and some were returns for prior years. Returns for prior years were used in place of 1991 returns received and processed after December 31. 1992. This was done in the belief that the characteristics of returns due but not yet processed could best be represented by the returns for previous income years that were processed in 1992. Therefore, data for Tax Year 1991 may include amounts for discontinued items, such as the deduction for a working married couple, reported on prior year returns processed in 1992.

Sample Design and Selection Criteria

Data from Forms 1040, 1040A, 1040EZ, 1040EZ-1, 1040PC, 1040TEL, and electronic returns proc-

Bonnye Walker designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statisticians Team, Coordination and Publications Staff.

essed to the IRS Individual Master File System at the Martinsburg Computing Center were classified, by computer, into sample strata. Initially, these data were used to assign a return record to one of twentyfour strata based on the larger of positive income or negative income, and the usefulness of the return record for tax modeling purposes. The final sample strata were based on size of income and the size of business plus farm receipts, or the presence or absence of one or more of the following forms: Form 2555, Foreign Earned Income; Form 1116, Computation of Foreign Tax Credit; Schedule C, Profit or Loss from Business or Profession; and Schedule F, Farm Income and Expenses. Sixty variables were used to derive positive and negative income and thirty two variables were used to determine the usefulness of returns for tax modeling purposes.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the social security number (SSN), and the second method used ending digits of numbers generated from transformations of the SSN. The sampling rates for the various strata ranged from 0.02 percent to 100 percent.

Table C contains the number of returns in the population and sample by sample stratum for the United States. A comparison of the population counts in Table C with the total shown in the national tables of this report will disclose a small difference. This difference is the result of having excluded an estimated 708,294 returns from the population (see above).

Method of Estimation

Weighting factors were obtained by dividing the population count of returns in a sample stratum by the number of sample returns for that stratum. These weighting factors were used to generate all of the estimated numbers of returns and amounts in this report.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**) and by a dagger (†), respectively. Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (—) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Processing and Management of the Sample

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population for that stratum. A follow-up was required to reconcile differences between the actual number of returns designated for each sample stratum and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data on the sampled record were also adjusted during processing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may have reported director's fees on the "other income" line of the Form 1040 return. If this situation had been detected during statistical processing, the amount of director's fees would have been transferred to salaries and wages in the sample record.

The quality of the sample data was controlled at the IRS service centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistent or missing data [1], [2].

Table C.—Number of Forms 1040, 1040A, and 1040EZ in the Population and Sample, 1991

									Number of returns	eturns 1	
		Description	Description of the sample strate	trata				Popula	Population counts	Sample	Sample counts
Grand total								116	115,438,445	1	125,926
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total	come or expande	d income of \$20	0.000 and over, v	with no income to	ax after credits	:			2,757²		2.757²
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total	ule C (business o	r profession) tota	I receipts of \$50.	000,000 and ove	er, total				46		46
					Return clasification by type of form attached	type of form att	peque				
	Forms 1040 only, with Form 2555	orms 1040 only, with Form 2555	Forms 1040 only, with Form 1116, but without Form 2555	340 only, m 1116, Form 2555	Forms 1040 only, with Schedule C, but without Form 1116 or Form 2555	only, ule C, rm 1116 555	Forms 1040 only, with Schedule F, but without Schedule C. Form 1116 or Form 2555	0 only, ule F, hedule C. Form 2555	Forms 1040 only. without Schedules C or F, Form 1116 or Form 2555	only. es C or F, orm 2555	
Size of income	Population counts	Sample	Population counts	Sample	Population counts	Sample	Population counts	Sample counts	Population counts	Sample counts	Degree of interest 3
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	
Total	218,734	12,647	817,784	11,129	15,076,886	34,785	1,735,555	5,013	97,586,683	59,549	Total
Negative Income	_										
\$10,000,000 or more	ı	!	23	23	531	531	73	73	499	499	Αij
	1	l	39	39	684	684	130	130	627	627	All
\$2,000,000 under \$5,000,000	23	23	135	99	2,481	1,258	499	267	2.217	1.078	Aii
\$1,000,000 under \$2.000,000	20	50	259	48	5,197	782	1,132	179	3,751	587	ΑII
\$500,000 under \$1,000,000	88	88	672	27	13,222	539	3,430	135	8.296	324	All
\$250,000 under \$500,000	225	225	١	I	33,204	321	9,759	103	18,447	204	₩
\$120,000 under \$250,000	812	387	1	١	72,408	287	19,399	73	40,572	190	Ail
\$60,000 under \$120,000	2,709	137	1	ı	105,372	148	21,099	30	64,453	126	All
Under \$60,000	6,085	300	1	ı	330,464	342	36,623	39	245,071	257	ΑII
Positive Income						-					
Under \$30,000	829	15	ı	I	ı	ı	ı	1	26,529,999	5,289	-
Under \$30,000	7,557	151	63,221	12	1,608,649	387	155,201	43	30,991,330	7,723	2
Under \$30,000	48,158	1,004	48,151	40	3,273,174	2,682	253,904	219	5.874.407	4,639	3 - 4
\$30,000 under \$60,000	6,043	137	92,626	30	1,686,920	487	215,971	64	19,186,145	5,714	1-2
\$30,000 under \$60,000	50,439	1,097	78.173	80	3,132.532	3.068	348,485	360	4,281,896	4,223	3.4
\$60,000 under \$120,000	6,282	281	154,460	80	1,434,942	857	252,162	156	7,189,367	4,325	. 3
\$60,000 under \$120,000	44,940	1,906	80,413	124	1,777,638	2.612	170,011	250	1,337,947	2,030	4 ,
\$120,000 under \$250,000	5,335	714	83,504	168	321,003	643	126,529	592	873,724	1,787	1 - 3
\$120,000 under \$250,000	26.342	3,421	690'08	287	820,890	3.306	52,019	500	504,514	2,013	4
\$250,000 under \$500,000	10,284	1,329	78,019	793	337,770	3,418	51,501	459	305,993	3,120	A
\$500,000 under \$1,000,000	2,107	1.042	35,158	1,456	89.035	3,582	12,693	524	89,915	3,611	- Y
\$1,000,000 under \$2,000,000	465	225	14,087	2.228	21,838	3,469	3,490	556	26,004	4,179	⊪¥
\$2,000,000 under \$5,000,000	112	112	6.294	3,147	7,070	3,520	1,154	588	8,914	4,409	Αll
\$5,000,000 under \$10,000,000	30	30	1.604	1,604	1,282	1,282	503	508	1,782	1,782	Αŀ
\$10,000,000 or more.	ı	1	877	877	580	580	82	82	813	813	Ali
The contents of the content of the c	A returne that	a excluded from	other tables of the	and popularies	I on begretady well a	orome information	or represented as	nended or tental	ive returns identified	after sampling	

This population includes an estimited 708,294 returns that were excluded from other tables in this report because they contained in income includes 148 Forms 1040 that have expanded income less than \$200,000, or alternative minimum tax or income tax after credits other than zero.

2 This population includes 148 Forms 1040 that have expanded income less than \$200,000, or alternative minimum tax or income tax after credits other than zero.

3 Each population member is assigned a degree of interest based on how useful the return is for tax modeling purposes. Degree of interest rangas from one (1) to four (4): a 4 is assigned to returns that are highly interesting, and a 1 is assigned to those that are least interesting [6].

Some returns designated for the sample were not available for SOI processing because other areas of IRS, such as Audit and Collection, needed the return at the same time as SOI. These returns are referred to as unavailable returns. During Tax Year 1991 about 0.04 percent of the designated

Year	1988	1989	1990	1991
Percent	0.11	0.06	0.02	0.04

sample was unavailable. The chart below contains the percentage of unavailable returns for Tax Years 1988-1991. After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Computer adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated.

A small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

Sample Redesign

A complete revision of the sample design used to produce the statistics from individual income tax returns is being phased in over a 6-year period beginning with Tax Year 1987 and ending with Tax Year 1992. In addition to new strata definitions and methods of estimation, the revisions include the development of a longitudinal panel. For additional details on the redesign see [3], [4], [5], [6], [7] and [8].

For Tax Year 1991, SOI phased in the sample strata definition changes. These changes included:

• Under the redesign, positive and negative income return records are assigned to separate strata, thereby decreasing within stratum variability. Previously, positive and

- negative income return records were assigned to the same sample strata.
- A major objective of the SOI sample design was to include more returns in the sample that would be useful tax modeling.
- For lack of a better definition, all Forms 1040 and 1040PC, regardless of income class, were previously considered useful for tax modeling purposes. For Tax Year 1991, usefulness for tax modeling purposes excludes a number of Forms 1040 and 1040PC return records.

Notes and References

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Section 3

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	,	

Lori Eckhart and Kay Lee were responsible for programming the Basic Tables. Review of specific tables was performed by Barbara Marshall, Bill Bradley, and Ed Gross, Jr.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

	. 		All returns				Taxable	e returns	
Size and accumulated size of edjusted gross income	Number	Percent		d gross incom ess deficit	ne	Number of	Percent of	Adjusted gross i less defici	
	of returns	of total	Amount	Percent of total	Average (dollars)	returns	• total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total ,	114,730,123	100.0	3,464,524,369	100.0	30,197	88,733,587	100.0	3,336,673,161	100.0
No adjusted gross income	926,020	0 8	-51,617,151	(X)	-55,741	8,208	(Z)	-2,804,544	(X)
\$1 under \$1,000	2,849,361	2.5	1,683,768	(Z)	591	649,783	0.7	514,062	(Z)
\$1,000 under \$2,000	3,722,740	3.2	5,515,833	0.2	1,482	977,791	1.1	1,437,045	(Z)
\$2,000 under \$3,000	3,360,785	2.9	8,367,750	0.2	2,490	830,334	0.9	2,062,740	0.1
\$3,000 under \$4,000	3,107,121	2.7	10,843,645	0.3	3,490	999,130	1.1	3,543,181	0.1
\$4,000 under \$5,000	3,028,892	2.6	13,676,254	0.4	4,515	902,233	1.0	4,048,716	0.1
\$5,000 under \$6,000	2,956,391	26	16,241,773	0.5	5,494	1,196,969	1.3	6,690,860	0.2
	3,146,763	27	20,449,510	0.6	6,499	1,887,733	2.1	12,304,629	0.4
	3,106,138	27	23,272,737	0.7	7,492	1,894,119	2.1	14,198,404	0.4
	2,994,085	26	25,476,262	0.7	8,509	1,851,395	2.1	15,724,232	0.5
	3,025,495	26	28,736,521	0.8	9,498	1,718,789	2.1	16,321,240	0.5
\$10,000 under \$11,000	2,845,498	2.5	29,845,211	0.9	10,489	1,799,198	2.0	18,850,378	0.6
\$11,000 under \$12,000	2,812,409	2.5	32,322,582	0.9	11,493	1,807,171	2.0	20,791,312	0.6
\$12,000 under \$13,000	2,760,585	2.4	34,473,789	1 0	12,488	1,839,684	2.1	22,983,139	0.7
\$13,000 under \$14,000	2,599,902	2.3	35,111,429	1.0	13,505	1,866,546	2.1	25,223,110	0.8
\$14,000 under \$15,000	2,764,030	2.4	40,127,758	1 2	14,518	1,967,761	2.2	28,579,156	0.9
\$15,000 under \$16,000	2,561,991	2.2	39,680,325	1.1	15,488	1,928,199	2.2	29,894,371	0.9
	2,542,500	2.2	41,933,027	1 2	16,493	2,087,037	2 4	34,447,662	1.0
	2,161,030	1.9	37,790,934	1.1	17,487	1,854,328	2.1	32,443,456	1.0
	2,316,942	2.0	42,834,386	1.2	18,487	2,109,078	2.4	38,994,095	1.2
	2,006,134	1.7	39,078,111	1.1	19,479	1,927,344	2.2	37,549,348	1.1
\$20,000 under \$25,000	9,691,977	8 4	217,204,132	6.3	22,411	9,444,253	10.6	211,739,012	6.3
\$25,000 under \$30,000	7,873,620	6 9	216,086,077	6.2	27,444	7,778,454	8.8	213,500,549	6.4
\$30,000 under \$40,000	12,346,753	10.8	429,097,815	12.4	34,754	12,250,293	13.8	425,796,869	12.8
\$40,000 under \$50,000	8,816,813	7.7	393,548,840	11.4	44,636	8,791,386	9.9	392,442,771	11.8
\$50,000 under \$75,000	11,390,205	9.9	685,643,232	19.8	60,196	11,359,393	12.8	683,852,145	20.5
\$75,000 under \$100,000	3,571,629	3 1	305,015,139	8 8	85,399	3,569,148	4.0	304,796,653	9.1
	2,597,908	2.3	339,097,584	9 8	130,527	2,592,678	2.9	338,429,282	10.1
	676,038	0 6	196,264,221	5.7	290,315	675,068	0.8	195,982,644	5.9
	118,350	0.1	79,606,495	2.3	672,635	118,157	0.1	79,474,831	2.4
	52,019	(Z)	127,116,380	3 7	2,443,653	51,929	0.1	126,861,814	3.8

31,000,000 of more	32,015	(2)	127,1	10,300	37 2,77	0,030	31,323	1	,,,	0,001,014	
					Taxat	le returns			·		
	1	Taxable income		Incor	ne tax after cred	its		To	ital income t	ax	
Size and accumulated size									Percent of		
of adjusted gross income	Number of returns	Amount	Percent of total	Number or returns	Amount	Percent of total	Amount	Totel	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income							_				
Totel	88,701,684	2,273,340,079	100.0	88,717,148	447,216,167	100.0	448,429,593	100.0	19.7	13.4	5,054
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	649,751 976,497 830,284 996,922 900,963	116,622 461,450 508,392 631,072 1,107,765	(Z) (Z) (Z) (Z) (Z) (Z)	3,952 649,774 977,789 830,332 998,848 902,231	27,220 17,599 75,321 85,659 104,196 169,540	(Z) (Z) (Z) (Z) (Z) (Z) (Z)	80,940 17,637 76,399 86,347 105,619 169,815	(Z) (Z) (Z) (Z) (Z) (Z)	(Z) 15.1 16.6 17.0 16.7 15.3	(Z) 3.4 5.3 4.2 3.0 4.2	9,861 27 78 104 106 188
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	1,190,465 1,887,585 1,894,111 1,849,460 1,718,668	1,482,513 2,581,318 4,084,999 5,549,855 6,595,728	0.1 0.1 0.2 0.2 0.3	1,196,965 1,887,585 1,894,113 1,850,726 1,718,789	237,778 393,570 612,132 859,743 987,932	0 1 0.1 0.1 0 2 0 2	239,622 394,228 612,651 861,662 987,932	0.1 0.1 0.1 0.2 0.2	16 2 15.3 15.0 15 5 15 0	3.6 3.2 4.3 5.5 6.1	200 209 323 465 575
\$10,000 under \$11,000 \$11,000 under \$12,000	1,799,197 1,806,099 1,839,659 1,866,507 1,967,512	7,860,954 8,514,473 10,137,275 11,886,837 14,190,245	0.3 0.4 0.4 0.5 0.6	1,799,197 1,807,120 1,839,659 1,866,508 1,967,512	1,167,586 1,282,192 1,521,094 1,761,266 2,077,621	03 03 03 04 05	1,167,593 1,282,950 1,521,359 1,765,387 2,077,758	03 03 03 04 05	14.9 15.1 15.0 14.9 14.6	6.2 6.2 6.6 7.0 7.3	649 710 827 946 1,056
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	1,928,140 2,086,010 1,854,296 2,109,074 1,926,376	15,550,808 18,069,933 17,088,237 20,935,060 20,229,867	0.7 0.8 0.8 0.9 0.9	1,928,164 2,087,016 1,854,303 2,109,074 1,927,342	2,199,518 2,486,382 2,364,963 2,918,554 2,855,882	0.5 0.6 0.5 0.7 0.6	2,200,105 2,486,508 2,365,201 2,918,716 2,855,928	05 06 05 07 06	14 1 13 8 13.8 13.9 14.1	7.4 7.2 7.3 7.5 7.6	1,141 1,191 1,276 1,384 1,482
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	9,442,793 7,778,298 12,250,179 8,790,472 11,357,470	121,016,684 131,293,537 279,150,323 266,104,645 481,169,069	5.3 5 8 12.3 11 7 21 2	9,442,810 7,778,296 12,249,929 8,790,741 11,356,681	17,882,576 19,973,472 45,064,931 43,450,877 87,751,593	4 0 4 5 10.1 9 7 19 6	17,883,737 19,978,743 45,090,211 43,457,571 87,835,843	4 0 4.5 10 1 9 7 19 6	14 8 15 2 16 2 16.3 18.3	8 4 9.4 10.6 11.1 12.8	1,894 2,568 3,681 4,943 7,732
\$75,000 under \$100,000 . \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,568,647 2,591,651 674,832 118,104 51,861	221,941,055 258,219,351 165,185,602 89,643,371 112,033,041	9 8 11.4 7.3 3 1 4 9	3,566,880 2,590,761 674,168 118,057 51,825	46,924,268 62,593,005 45,940,030 20,346,887 33,082,782	10 5 14.0 10.3 4.5 7 4	47,012,249 62,842,885 46,262,078 20,490,663 33,301,257	10.5 14.0 10.3 4.6 7.4	21.2 24.3 28.0 29.4 29.7	15.4 18.6 23.6 25.8 26.3	13,172 24,239 68,530 173,419 641,289

Footnotes at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

			All returns				Taxable	e returns	
Size and eccumulated size of adjusted gross income	Number of	Percent of	Adjus	sted gross incor less deficit	ne	Number	Percent	Adjusted gross less defic	
	retums	total	Amount	Percent of total	Average (dollars)	of retums	of total	Amount	Percent of total
Cumulated from Smallest Size of Adjusted Gross Income	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
No edjusted gross income	926,020	0 8	-51,617,151	(X)	-55,741	8,208	(Z)	-2,804,544	(X)
\$1 under \$1,000	2,849,361	2.5	1,683,768	(Z)	591	649,783	0 7	514,062	(Z)
\$1 under \$2,000	6,572,101	5 7	7,199,600	0.2	1,095	1,627,574	1 8	1,951,107	0.1
\$1 under \$3,000	9,932,886	8 7	15,567,350	0.4	1,567	2,457,908	2.8	4,013,847	0.1
\$1 under \$4,000	13,040,007	11 4	26,410,995	0.8	2,025	3,457,038	3 9	7,557,028	0.2
\$1 under \$5,000	16,068,899	14 0	40,087,250	1.1	2,495	4,359,271	4.9	11,605,744	0.3
\$1 under \$6,000 .	19,025,290	16 6	56,329,023	1 6	2,961	5,556,240	63	18,296,604	0.5
\$1 under \$7,000 .	22,172,052	19 3	76,778,533	2.2	3,463	7,443,973	8.4	30,601,233	0.9
\$1 under \$8,000 .	25,278,191	22 0	100,051,270	2.8	3,958	9,338,092	105	44,799,637	1.3
\$1 under \$9,000 .	28,272,275	24 6	125,527,531	3.6	4,440	11,189,487	12.6	60,523,869	1.8
\$1 under \$10,000 .	31,297,771	27 3	154,264,053	4.4	4,929	12,908,275	145	76,845,109	2.3
\$1 under \$11,000	34,143,269	29 8	184,109,264	5 2	5,392	14,707,474	16 6	95,695,487	2 9
\$1 under \$12,000	36,955,678	32 2	216,431,846	6.2	5,857	16,514,645	18.6	116,486,800	3 5
\$1 under \$13,000	39,716,263	34 6	250,905,635	7.1	6,317	18,354,329	20 7	139,469,939	4.2
\$1 under \$14,000	42,316,165	36 9	286,017,064	8.1	6,759	20,220,874	22.8	164,693,049	4 9
\$1 under \$15,000	45,080,195	39 3	326,144,822	9.3	7,235	22,188,636	25.0	193,272,205	5 8
\$1 under \$16,000	47,642,185	41.5	365,825,147	10.4	7,679	24,116,835	27.2	223,166,576	6,7
	50,184,685	43.7	407,758,174	11 6	8,125	26,203,872	29.5	257,614,238	7,7
	52,345,715	45.6	445,549,108	12.7	8,512	28,058,199	31.6	290,057,693	8,7
	54,662,658	47.6	488,383,494	13 9	8,934	30,167,277	34.0	329,051,789	9,9
	56,668,792	49.4	527,461,605	15.0	9,308	32,094,621	36.2	366,601,136	11,0
\$1 under \$25,000	66,360,769	57 8	744,665,737	21 2	11,221	41,538,874	46.8	578,340,148	17.3
\$1 under \$30,000	74,234,389	64 7	960,751,814	27.3	12,942	49,317,327	55 6	791,840,697	23.7
\$1 under \$40,000	86,581,142	75.5	1,389,849,629	39.5	16,053	61,567,621	69 4	1,217,637,566	36.5
\$1 under \$50,000	95,397,954	83 1	1,783,398,469	50.7	18,694	70,359,007	79.3	1,610,080,338	48.2
\$1 under \$75,000	106,788,159	93 1	2,469,041,701	70 2	23,121	81,718,400	92.1	2,293,932,482	68.7
\$1 under \$100,000	110,359,788	96.2	2,774,056,840	78.9	25,136	85,287,547	96.1	2,598,729,135	77.8
\$1 under \$200,000	112,957,697	98.5	3,113,154,424	88.5	27,560	87,880,225	99.0	2,937,158,417	88.0
\$1 under \$500,000	113,633,735	99.0	3,309,418,645	94.1	29,124	88,555,293	99.8	3,133,141,060	93.8
\$1 under \$1,000,000	113,752,085	99.1	3,389,025,141	96.4	29,793	88,673,450	99.9	3,212,615,891	96.2
\$1 or more	113,804,104	99.2	3,516,141,520	100 0	30,896	88,725,378	100.0	3,339,477,705	100.0
Atl returns	114,730,123	100.0	3,464,524,369	98.5	30,197	88,733,58 7	100.0	3,336,673,161	99.9

					Taxable return	s					
	7	axable income		Incor	ne tax after credits		-	Tota	income tax		
Size and accumulated size of adjusted gross income	Number		Percent	Number	-	Percent			Percent of	of	Average
adjusted gross meanic	of retums	Amount	of total	or returns	Amount	of total	Amount	Total	Taxable income	Adjusted gross income less deficit	income tax (dollars)
Cumuleted from Smallest Size	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
of Adjusted Gross Income											
No adjusted gross income \$1 under \$1,000 \$1 under \$2,000 \$1 under \$3,000 \$1 under \$4,000 \$1 under \$4,000	649,751 1,626,248 2,456,532 3,453,454 4,354,417	116,622 578,072 1,086,464 1,717,536 2,825,301	(Z) (Z) (Z) 0.1 0.1	3,952 649,774 1,627,564 2,457,896 3,456,743 4,358,974	27,220 17,599 92,920 178,579 282,775 452,315	(Z) (Z) (Z) (Z) 0.1 0.1	80,940 17,637 94,036 180,383 286,002 455,816	(Z) (Z) (Z) (Z) 0.1 0.1	(X) 15 1 16.3 16 6 16 7 16 1	(X) 3.4 4.8 4.5 3.8 3.9	9,861 27 58 73 83 105
\$1 under \$6,000 \$1 under \$7,000 \$1 under \$8,000 \$1 under \$9,000 \$1 under \$10,000	5,544,882 7,432,467 9,326,578 11,176,038 12,894,706	4,307,814 6,889,131 10,974,130 16,523,985 23,119,713	0.2 0.3 0.5 0.7 1.0	5,555,939 7,443,524 9,337,637 11,188,363 12,907,152	690,093 1,083,663 1,695,795 2,555,537 3,543,470	0.2 0.2 0.4 0.6 0.8	695,438 1,089,667 1,702,317 2,563,980 3,551,912	0.2 0.2 0.4 0.6 0.8	16.1 15.8 15.5 15.5 15.4	3.8 3.6 3.8 4.2 4.6	125 146 182 229 275
\$1 under \$11,000 \$1 under \$12,000 \$1 under \$13,000 \$1 under \$14,000 \$1 under \$15,000	14.693,904 16,500,003 18,339,662 20,206,170 22,173,682	30.980,666 39,495,140 49,632,414 61,519,251 75,709,496	1.4 1.7 2.2 2.7 3.3	14,706,350 16,513,470 18,353,129 20,219,638 22,187,150	4,711,055 5,993,247 7,514,341 9,275,607 11,353,228	1.1 1.3 1.7 2.1 2.5	4,719,505 6,002,455 7,523,814 9,289,201 11,366,959	1 1 1.3 1 7 2.1 2 5	15.2 15.2 15.2 15.1 15.0	4.9 5.2 5.4 5.6 5.9	321 363 410 459 512
\$1 under \$16,000 \$1 under \$17,000 \$1 under \$18,000 \$1 under \$19,000 \$1 under \$20,000	24,101,822 26,187,832 28,042,127 30,151,201 32,077,577	91,260,304 109,330,237 126,418,474 147,353,534 167,583,400	4 0 4 8 5 6 6.5 7.4	24,115,313 26,202,329 28,056,633 30,165,707 32,093,048	13,552,746 16,039,128 18,404,092 21,322,646 24,178,528	3 0 3 6 4.1 4.8 5.4	13,567,064 16,053,572 18,418,773 21,337,489 24,193,417	3.0 3.6 4.1 4.8 5.4	14.9 14.7 14.6 14.5 14.4	61 6.2 64 65 66	563 613 656 707 754
\$1 under \$25,000 \$1 under \$30,000 \$1 under \$40,000 \$1 under \$50,000 \$1 under \$75,000	41,520,370 49,298,668 61,548,847 70,339,319 81,696,789	288,600,084 419,893,622 699,043,945 965,148,590 1,446,317,659	12.7 18.5 30.7 42.5 63.6	41,535,859 49,314,154 61,564,083 70,354,824 81,711,505	42,061,104 62,034,575 107,099,506 150,550,383 238,301,975	9.4 13.9 23.9 33.7 53.3	42,077,154 62,055,897 107,146,108 150,603,679 238,439,522	9 4 13 8 23 9 33 6 53 2	14.6 14.8 15.3 15.6 16.5	73 78 88 94 10.4	1,013 1,258 1,740 2,141 2,918
\$1 under \$100,000 \$1 under \$200,000 \$1 under \$500,000 \$1 under \$1,000,000 \$1 or more	85,265,436 87,857,087 88,531,719 88,649,823 88,701,684	1,668,258,714 1,926,478,065 2,091,663,667 2,161,307,038 2,273,340,079	73 4 84 7 92.0 95 1 100 0	85,278,385 87,869,146 88,543,314 88,661,371 88,713,196	285,226,243 347,819,248 393,759,278 414,106,165 447,188,947	63.8 77.8 88.0 92.6 100.0	285,451,771 348,294,656 394,556,733 415,047,397 448,348,654	63 7 77 7 88 0 92 6 100 0	17 1 18 1 18 9 19 2 19 7	11 0 11 9 12 6 12 9 13 4	3,347 3,963 4,455 4,681 5,053
All returns	88,701,684	2,273,340,079	100.0	88,717,148	447,216,167	100.0	448,429,593	100.0	19.7	13.4	5,054

Footnotes at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Taxable returns All returns Adjusted gross income Adjusted gross income Size and accumulated size of Number Number Percent less deficit less deficit Percent of adjusted gross income of total Percent of Average Percent of total returns returns Amount Amount total (dollars) total (42)(43)(44)(45)(46)(47)(48)(49)(41)Cumulated from Largest Size of Adjusted Gross Income 0.1 0.2 1.0 3.9 7.9 3.8 6.2 12.0 22.2 3.6 5 9 2,443,672 1,213,385 (Z) 0.1 0.7 3.0 127,116,380 51,929 126,861,814 \$1,000,000 or more 52,019 170,369 846,407 3,444,315 \$500,000 or more \$200,000 ore more 206 722 875 170 086 206.336.645 402,987,097 742,084,681 11.5 21.1 476,115 215,452 845,154 3,437,831 402,319,289 740,748,571 \$100,000 or more \$75,000 or more 7,015,944 61 1.047,099,820 29.8 149,246 7,006,979 1.045.545.223 31.3 16 0 23 7 34.5 41 4 49 8 49.3 60.5 72.7 51.8 63.5 76.3 82.7 1,732,743,052 18,366,372 20.7 1,729,397,368 \$50,000 or more 18 406 149 94.139 2,126,291,891 2,555,389,707 2,771,475,784 78,107 64,579 58,417 30 6 44.4 53.2 63.8 2,121,840,139 2,547,637,008 27, 157, 758 \$40,000 or more 39,408,051 \$30,000 or more 39 569 715 2 761 137 557 \$25,000 or more 47 443 334 78.8 47 186 505 2,988,679,916 85 0 52,309 56,630,757 2,972,876,569 89.0 57,135,312 \$20,000 or more 3,027.758.026 58,558,101 90.1 91.3 \$19,000 ore more 59,141,446 61,458,388 51 5 53 6 86.1 87.3 51,195 66 0 68 4 3 010 425 917 3,049,420,012 \$18,000 or more 70 5 72.8 75 0 92.3 93.3 94.2 55.5 57.7 3.108,383,346 88.4 48.859 62.521.507 3,081,863,467 \$17,000 or more 63,619,419 89.6 90.7 47,615 46,418 3,116,311,129 16,000 or more 64,608,544 66,536,743 59.9 3.189.996.699 \$15,000 or more 68.723.909 95.1 95.8 96.5 97.1 97.7 \$14,000 or more 71,487,939 74,087,841 62.3 3,230,124,456 91.9 92.9 45,184 44,072 68,504,504 77.2 79.3 3,174,784,656 70,371,050 3,200,007,766 \$13,000 or more 64.6 67.0 3,265,235,885 76,848,425 79,660,834 3 299 709 675 93.8 81.4 3,222,990,905 \$12,000 or more 42.938 72.210.734 83 4 85 4 69.4 71.9 74,017,905 \$11,000 or more 40,747 75,817,103 \$10,000 or more 82,506,333 3,361,877,468 95.6 3.262.632.596 39,642 38,589 87.4 89.5 98.2 98.7 \$9,000 or more 85,531,828 74 6 77.2 3,390,613,989 96.4 97.2 77,535,892 3,278,953,836 \$8,000 or more 88.525.913 3,416,090,251 79,387,286 3,294,678,068 79 9 82.6 85.2 97 8 98 4 98.9 99.1 99.5 99.7 \$7,000 or more 91,632,051 94,778,814 3,439,362,988 3,459,812,498 37,534 36,504 81,281,406 83,169,139 91.6 93.7 3,308,876,472 3,321,181,101 \$6,000 or more 3,327,871,961 \$5,000 or more 97,735,205 3,476,054,271 35 566 84,366,107 95.1 87.8 90.5 93.5 96.7 100,764,097 3,489,730,525 99.2 34,633 85,268,340 96.1 3,331,920,677 99.8 \$4,000 or more 99 6 99.8 100 0 97.2 98.2 99.3 99.9 99.9 100.0 103,871,218 3,500,574,171 3,508,941,920 33,701 32,723 86,267,471 87,097,805 3,335,463,858 3,337,526,598 \$3,000 or more \$2,000 or more \$1,000 or more 110 954 743 3 514 457 753 31 675 88 075 596 3 338 963 644 100.0 100.0 3,339,477,705 100.0 113,804,104 3,516,141,520 30,896 88,725,378 \$1 or more 100.0 3,336,673,161 99.9 114,730,123 100.0 3,464,524,369 98.5 30,197 88,733,587

		-			Taxable re	turns					
	Т	axable income		Incom	e tax after credits		_	Total i	ncome tax		
Size and accumulated size of									Percent of	f	
adjusted gross income	Number of returns	Amount	Percent of total	Number or returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
Cumulated from Smellest Size	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
of Adjusted Gross Income											
\$1,000,000 or more \$500,000 or more \$200,000 or more \$100,000 or more \$75,000 or more	51,861 169,965 844,597 3,436,248 7,004,896	112,033,041 181,676,412 346,862,014 605,081,365 827,022,420	4 9 8 0 15.3 26 6 36 4	51,825 169,882 844,050 3,434,811 7,001,691	33,082,782 53,429,669 99,369,699 161,962,704 208,886,972	7 4 11 9 22.2 36.2 46 7	33,301,257 53,791,920 100,053,998 162,896,882 209,909,132	7.4 12.0 22.3 36.3 46.8	29 7 29.6 28 8 26.9 25.4	26.3 26.1 24.9 22.0 20.1	641,289 316,263 118,386 47,384 29,957
\$50,000 or more \$40,000 or more \$30,000 or more \$25,000 or more \$20,000 or more	18,362,365 27,152,837 39,403,017 47,181,315 56,624,108	1,308,191,489 1,574,296,134 1,853,446,457 1,984,739,994 2,105,756,678	57 5 69.3 81.5 87 3 92 6	18,358,372 27,149,113 39,399,041 47,177,337 56,620,148	296,638,565 340,089,441 385,154,372 405,127,843 423,010,419	66.3 76.0 86.1 90.6 94.6	297,744,975 341,202,546 386,292,756 406,271,500 424,155,237	66.4 76.1 86.1 90.6 94.6	22.8 21.7 20.8 20.5 20.1	17.2 16.1 15.2 14.7 14.3	16,211 12,564 9,802 8,610 7,490
\$19,000 or more \$18,000 or more \$17,000 or more \$16,000 or more \$15,000 or more	58,550,483 60,659,557 62,513,853 64,599,862 66,528,003	2,125,986,545 2,146,921,605 2,164,009,842 2,182,079,775 2,197,630,583	93.5 94.4 95.2 96.0 96.7	58,547,489 60,656,563 62,510,867 64,597,882 66,526,046	425,866,301 428,784,855 431,149,819 433,636,201 435,835,719	95 2 95 9 96.4 97.0 97.5	427,011,165 429,929,881 432,295,082 434,781,590 436,981,695	95 2 95 9 96 4 97 0 97 4	20 1 20 0 20.0 19.9 19.9	14.2 14.1 14.0 14.0 13.9	7,292 7,087 6,914 6,729 6,568
\$14,000 or more \$13,000 or more \$12,000 or more \$11,000 or more \$10,000 or more	68,495,515 70,362,022 72,201,681 74,007,781 75,806,978	2,211,820,828 2,223,707,665 2,233,844,939 2,242,359,413 2,250,220,366	97 3 97 8 98.3 98 6 99 0	68,493,558 70,360,067 72,199,726 74,006,846 75,806,044	437,913,341 439,674,606 441,195,700 442,477,892 443,645,478	97.9 98.3 98.7 98.9 99.2	439,059,453 440,824,840 442,346,199 443,629,149 444,796,742	97.9 98 3 98 6 98 9 99.2	19.9 19.8 19.8 19.8 19.8	13.8 13.8 13.7 13.7 13.6	6,409 6,264 6,126 5,994 5,867
\$9,000 or more \$8,000 or more \$7,000 or more \$6,000 or more \$5,000 or more	77,525,646 79,375,106 81,269,217 83,156,802 84,347,267	2,256,816,094 2,262,365,949 2,266,450,948 2,269,032,265 2,270,514,778	99.3 99.5 99.7 99.8 99.9	77,524,832 79,375,558 81,269,671 83,157,257 84,354,221	444,633,410 445,493,153 446,105,284 446,498,854 446,736,632	99.4 99.6 99.8 99.8 99.9	445,784,674 446,646,336 447,258,987 447,653,215 447,892,838	99,4 99,6 99,7 99,8 99,9	19.8 19.7 19.7 19.7 19.7	13.6 13.6 13.5 13.5 13.5	5,749 5,626 5,503 5,382 5,309
\$4,000 or more \$3,000 or more \$2,000 or more \$1,000 or more \$1 or more	85,248,230 86,245,152 87,075,436 88,051,933 88,701,684	2,271,622,543 2,272,253,615 2,272,762,007 2,273,223,457 2,273,340,079	99 9 100 0 100 0 100 0 100 0	85,256,452 86,255,300 87,085,632 88,063,421 88,713,196	446,906,172 447,010,368 447,096,027 447,171,348 447,188,947	99 9 100 0 100 0 100 0 100 0	448,062,652 448,168,271 448,254,618 448,331,017 448,348,654	99.9 99.9 100.0 100.0 100.0	19 7 19 7 19 7 19 7 19 7	13.4 13.4 13.4 13.4 13.4	5,255 5,195 5,147 5,090 5,053
All returns	88,701,684	2,273,340,079	100.0	88,717,148	447,216,167	100.0	448,429,593	100.0	19.7	13.4	5,054

X Percentage not computed

Z Less than 0 05 percent

NOTE Detail may not add to total because of rounding

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status (All figures are estimates based on samples—money amounts are in thousands of dollars)

							All returns						
Size of adjusted orose income	1	Adjusted	100	Total itemize	Total itemized deductions	Standard	Standard deduction	Taxabl	Тахаblе іпсоте	Income tax	income tax after credits	Total m	Total income tax
Size of adjusted gross income	Number of returns	gross income less deficit	amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Ē	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total	114,730,123	3,464,524,369	491,084,154	32,489,918	467,686,116	81,304,774	351,076,010	92,717,816	2,284,087,935	88,717,148	447,216,167	183,537,587	448,429,593
No edjusted gross income	926,020	-51,617,151	3,896,964	1	ı	ı	I	1	ı	3,952	27,220	8,208	80,940
000 \$4 popul 000 \$5	16.058.899	40.087.250	27.956.257	180.966	1,909,684	15,887,885	47,274,927	4,441,923	2,828,210	4,358,974	452,315	4,359,271	455,816
\$5,000 under \$10,000	15,228,872	114,176,803	48,488,790	623,989	5,875,405	14,595,854	60,712,102	8,970,131	20,610,032	8,548,178	3,091,154	8,549,004	3,096,096
\$10,000 under \$15,000	13,782,424	171,880,769	53,529,392	1,070,306	10,372,463	12,712,118	57,165,749	11,459,744	57,887,782	9,279,997	7,809,758	9,280,360	7,815,047
\$15,000 under \$20,000	11,588,597	201,316,783	46,348,557 /cc,348,554	1,584,687	12,904,507	00/5002,01	40,303,243	160,211,11	20,000	550,506,5	12,023,000	000'000'0	2011
\$20,000 under \$25,000	9,691,977	217,204,132	43,272,360	1,840,043	16,683,770	7,851,889	36,870,939	9,507,351	121,286,673	9,442,810	17,882,576	9,444,253	17,883,737
\$25,000 under \$30,000	7,873,620	216,086,077	37,978,924	2,122,966	19,449,844	5,750,654	27,344,757	12 270 598	279 498 355	12 249 929	45 064 931	12.250.293	45.090.211
\$30,000 under \$40,000	12,345,753	393 548 840	51 843 246	5.070.870	55.340.534	3.745.935	20,309,016	8.796,438	266,283,650	8,790,741	43,450,877	8,791,386	43,457,571
\$50,000 under \$75,000	11,390,205	685,643,232	72,162,799	8,800,110	118,155,566	2,590,095	14,528,487	11,360,001	481,213,204	11,356,681	87,751,593	11,359,393	87,835,843
92E 000 000 000 000	2 571 690	205 015 130	22 953 099	3 255 693	58 343 227	315 936	1819.527	3.569.027	221.951.126	3,566,880	46,924,268	3,569,148	47,012,249
\$10,000 under \$100,000	2,7,7,52	339 097 584	15,615,443	2.442.750	64.497.445	155,151	886,280	2,592,619	258,310,875	2,590,761	62,593,005	2,592,678	62,842,885
\$200,000 under \$500,000	676,038	196,264,221	806,654	642,915	30,210,964	33,098	179,437	674,805	165,216,471	674,168	45,940,030	675,068	46,262,078
\$500,000 under \$1,000,000	118,350	79,606,495	13,778	110,078	9,969,470	8,272	45,604	118,137	112 069 557	118,057	33.082.782	118,157	33,301,257
\$1,000,000 or more		000,011,121	oon'r	12,00	200000			100000	010000000000000000000000000000000000000	144 00	101010	703 567	440 470 502
Taxable returns, total	88,733,587	3,336,673,161	379,540,328	9//'929'06	435,139,106	26,160,240	004,426,162	100,107,00	6,0,040,013	00',1',1	101,013,17	20,120	200
No edjusted gross income	8,208	-2,804,544	54,212	١	ı	1	I	1	I	3,952	27,220	8,208	80,940
\$1 000 under \$5 000	4.359.271	11.605.744	19,297	. 4.018	. 8,905	4,355,253	8,778,344	4,354,417	2,825,301	4,358,974	452,315	4,359,271	455,816
\$5,000 under \$10,000	8,549,004	65,239,365	15,088,908	184,958	955,957	8,355,017	28,943,874	8,540,289	20,294,412	8,548,178	3,091,154	8,549,004	3,096,096
\$10,000 under \$15,000	9,280,360	116,427,096	24,679,189	554,884	3,472,241	8,725,477	35,705,166	9,278,975	91,873,904	9,505,899	12,825,300	9,280,300	12,826,458
000,000,000,000,000	000,000	100,000,000	44 440 567	1641.016	12 040 045	7 802 000	26 505 264	0 442 793	121 016 684	9 442 810	17 882 576	9 444 253	17,883,737
\$20,000 under \$25,000	2,444,253	211,/39,012	37 141 655	2042599	17 609 622	5 735 854	27.461.020	7.778.298	131,293,537	7,778,296	19,973,472	7,778,454	19,978,743
\$25,000 under \$40,000	12,250,293	425.796.869	63,478,647	4,810,900	45,902,848	7,439,145	37,268,014	12,250,179	279,150,323	12,249,929	45,064,931	12,250,293	45,090,211
\$40,000 under \$50,000	8,791,386	392,442,771	51,680,283	5,048,719	54,389,522	3,742,667	20,291,148	8,790,472	266,104,645	8,790,741	43,450,877	8,791,386	43,457,571
\$50,000 under \$75,000	11,359,393	683,852,145	71,974,944	8,769,462	116,219,200	2,589,931	14,527,735	11,357.470	481,169,069	199'965'11	580'10/'/9	585.855,11	240,000,10
\$75,000 under \$100,000	3,569,148	304,796,653	22,939,407	3,253,281	58,109,288	315,867	1,819,184	3,568,647	221,941,055	3,566,880	46,924,268	3,569,148	47,012,249
\$100,000 under \$200,000	2,592,678	338,429,282	15,586,153	2,437,549	63,795,865	155,121	886,126	2,591,651	258,219,351	2,590,761	45 940 030	675,068	62,642,863 46,262,078
\$200,000 under \$500,000	675,068	195,982,644	605,123	541,9/5	29,601,672	90,00	007'671	20,4,00	50,103,002	118 067	20,346,887	118 157	20.490.663
\$500,000 under \$1,000,000 \$1,000,000 or more	51,929	79,474,831	5,583	48,982	14,844,956	2,946	16,544	51,861	112,033,041	51,825	33,082,782	51,929	33,301,257
Nontaxable returns, total	25,996,536	127,851,208	111,543,826	1,954,142	32,547,008	23,124,527	99,151,544	4,016,131	10,747,857	1	ı	I	l
Footnotes at end of table.													

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued

						Returns of m	Returns of marned persons filing jointly	ng jointly					
Cree of other today		Adjusted		Total itemize	Total itemized deductions	Standard	Standard deduction	Taxable	Taxable income	Income tax	Income tax after credits	Total income tax	оте вах
or dulusted gross income	number of returns	gross income less deficit	amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Ail returns, total	48,720,459	2,331,933,197	320,974,187	22,624,872	358,915,326	25,662,200	152,555,887	42,484,087	1,568,119,097	41,362,166	315,628,196	41,372,585	316,495,536
	000 007	200 270 000	0.777							000.0	13 421	6.640	RS 746
No adjusted gross income	433,388	78,045,897	2,744,449		1 442 500	1 2200	10000	ı	ı	3,003	13,421	386	04/50
\$1,000 under \$5,000	1,113,527	3,1/3,5/4	100,45,00	27,47	931,700	1,030,774	12 826 654	1 80 7 .	١٠٠	5,572	. 17 003	498	10 172
\$5,000 under \$10,000	1,451,501	19,117,524	55,2/2,51	07/200	2,112,971	2,200,720	13,020,03	262,4	4 702 064	2,0,5	500,002	1 700 000	585,000
\$10,000 under \$15,000	3,705,499	46,461,880	22,366,071	363,913	3,925,953	3,461,080	20,403,433	2,130,04	126,202,901	1,101,1	202,003	0.2.201	203,022
\$15,000 under \$20,000	3,654,925	63,766,167	23,315,433	538,140	0,014,304	3,110,703	0,74,420	3,204,310	066'471'71	2002,300.2	20000	2,002,023	, C'+ 10'3
\$20,000 under \$25,000	3,962,371	89,013,438	25,849,729	785,318	8,367,551	3,177,053	18,988,325	3,827,027	36,457,828	3,778,763	5,331,006	3,778,815	5,331,570
\$25,000 under \$30,000	3,766,764	103,622,296	25,609,787	1,048,180	10,833,757	2,718,584	15,904,263	3,692,825	51,595,254	3,679,342	7,609,602	3,679,490	7.612,807
\$30,000 under \$40,000	7,125,856	248,972,233	48,828,042	2,732,046	29,089,195	4,393,810	25,600,101	7,072,600	145,903,611	7,053,557	21,570,758	7,053,652	21,585,209
\$40,000 under \$50,000	6,589,095	294,838,415	45,251,683	3,644,785	40,665,395	2,944,310	17,193,598	6,572,445	191,901,347	6,566,982	28,828,926	6,567,394	28,834,039
\$50,000 under \$75,000	9,718,658	587,148,466	67,252,719	7,510,471	101,080,009	2,208,186	13,013,267	9,702,184	406,047,251	9,700,199	71,313,930	9,701,331	71,359,638
£75 000 mades \$100 000	2 182 725	971 713 761	21 820 570	2 007 273	51 978 489	275.459	1 656 624	3 180 554	196 294 461	3.178.951	40.698.270	3.180.680	40.748.184
6100 000 under \$200 000	2 280 369	208 426 195	14 958 320	2 161 757	57 204 935	127 613	783.278	2.285.981	225,601,619	2,284,823	53,914,298	2,285,973	54,082,502
\$200,000 under \$500,000		169 100 320	783 646	557 597	26.160.271	24.272	147,286	580,905	142,103,431	580.423	39,323,115	581,131	39,578,029
\$500 000 under \$1 000 000		68.327.576	12.888	95.215	8,570,040	9.042	. 54,130	101,595	59,769,601	101,536	17,452,936	101,614	17,566,845
\$1,000,000 or more		102,885,250	4,915	40,649	11,980,671	:	:	43,021	90,985,925	42,989	26,898,202	43,070	27,060,749
Taxable returns, total	41,372,585	2,289,277,971	268,750,858	21,547,147	340,097,305	19,818,799	117,733,162	41,355,830	1,565,018,895	41,362,166	315,628,196	41,372,585	316,495,536
omore again beta ibe of	6 6.40	22 007 876	50 276		Ī	ı	ı	I	i	3.089	13.421	6,640	55,746
\$1,000 under \$5,000		2.351	6.778	. 14	. 495	1.372	. 7,835	ı	ı	1,342	. 106	1,386	1,450
\$5 000 under \$10 000		28,999	22,720	1.993	.28,894	4,505	23,668	. 4,285	-217	. 5,672	. 17,993	6,498	19,172
\$10,000 under \$15,000	1.78	22,990,150	7,788,406	106,485	808,538	1,675,799	10,554,901	1,780,925	3,856,385	1,781,947	582,083	1,782,284	585,022
\$15,000 under \$20,000	2,602,629	46,144,832	14,110,975	270,265	2,389,483	2,332,364	14,226,129	2,600,540	15,495,705	2,602,552	2,073,553	2,602,629	2,074,571
\$20,000 under \$25,000	3 778.815	84.931.985	23.995.128	646.408	5.951.489	3.132,406	18,733,609	3,778,746	36,252,380	3,778,763	5,331,006	3,778,815	5,331,570
\$25,000 under \$30,000	3,679,490	101,258,841	24,802,071	975,435	9,205,574	2,704,055	15,821,452	3,679,334	51,435,031	3,679,342	7,609,602	3,679,490	7,612,807
\$30,000 under \$40,000	7.053.652	246,522,212	48,193,537	2,670,783	27,205,957	4,382,869	25,536,310	7,053,565	145,588,699	7,053,557	21,570,758	7,053,652	21,585,209
\$40,000 under \$50,000	6.567.394	293.886.736	45,099,061	3,626,350	39,910,009	2,941,044	17,175,737	6,566,538	191,723,078	6,566,982	28,828,926	6,567,394	28,834,039
\$50,000 under \$75,000	9,701,331	586,142,287	67,125,719	7,493,233	100,010,016	2,208,099	13,012,769	9,700,776	406,014,880	9,700,199	71,313,930	9,701,331	71,359,638
\$75 000 upder \$100 000	2 180 680	271 531 900	21 816 875	2 905 267	51 782 163	275 413	1656.360	3.180.215	196.287.316	3.178.951	40.698.270	3,180,680	40,748,184
610,000 under \$100,000		207 008 823	14 932 390	2 158 383	56 725 315	127 590	783.149	2 285 551	225 571 965	2.284.823	53,914,298	2,285,973	54,082,502
\$200,000 under \$500,000		168 885 218	782,238	556.880	25.896.472	24.251	147.167	580,770	142,080,403	580,423	39,323,115	581,131	39,578,029
\$500 000 under \$1 000 000		68 221 961	12 791	290 96	8 416.662	. 9.033	* 54.078	101,570	59.758.914	101,536	17,452,936	101,614	17,566,845
\$1,000,000 or more		102,709,461	4,844	40,584	11,766,238	:	:	43,016	90,953,922	42,989	26,898,202	43,070	27,060,749
Nontaxable returns, total	7,347,874	42,655,225	52,223,329	1,077,725	18,818,021	5,843,401	34,822,725	1,128,257	3,100,202	1	1		ı
	1												
Footnotes at end of table.													

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Since in signating gross recome Marriage Amount Marriage					Ret	Retums of marned persons filing separately, heads of household, and surviving spouses	rsons filing sepa	arately, heads of	household, and	sesnods shouses				
Marchellor Application Company	Size of adjusted pross income	1	Adjusted		Total itemize	ed deductions	Standard	deduction	Taxable	e income	Income tax	after credits	Total Inc	ome tax
(277) (281) <th< th=""><th></th><th>returns</th><th>gross income less deficit</th><th>emount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th></th<>		returns	gross income less deficit	emount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,666,216 2,027,314 2,016,025 2,026,317 2,000,21,14 1,120,036 1,120,146 1,		(27)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(36)	(36)	(37)	(38)	(36)
1,000,216 5,000,216 5,000,234 5,00	Alf returns, total	16,178,752	318,849,351	80,938,531	2,684,312	30,002,143	13,400,330	63,809,234	11,261,956	170,881,373	8,625,906	28,962,323	8,627,895	29,063,067
1,000,000 1,00	No edjusted gross income	84,698	-4,940,825	326,770	ı	I	1		1	ı	. 51	4-	235	6,162
1676 844 3.4 A771 3.21 224 2.4 5.18 19.44 19.4	\$1,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	1,806,216 2,983,170 3,138,133 2,545,173	5,027,914 22,785,008 39,363,545 44,122,692	9,181,334 14,662,348 16,491,733 13,197,170	22,839 42,695 134,913 239,088	165,664 380,626 998,854 1,857,303	1,783,329 2,931,446 3,003,220 2,306,085	8,440,693 14,102,126 14,239,645 10,974,863	1,220 628,976 2,567,911 2,479,525	*2,759 942,203 8,747,963 18,228,042	1,244 320,395 783,872 1,954,439	. 415 112,404 531,064 1,712,204	* 1,246 320,395 783,897 1,954,447	. 441 112,404 531,556 1,712,207
93.252 7.998/750 417.009 82,749 1.6354,77 7.200 2.9644 80.225 5.896.825 93.447 1.345,167 93.219 1.345,167 93.219 1.345,167 93.219 1.345,167 93.219 1.345,167 93.219 1.345,177 1.345,167 93.219 1.345,167 93.219 1.345,175 2.348 9.86,289 93.447 1.345,167 93.219 1.345,175 2.366 1.345,147 1		1,676,844 1,181,884 1,440,084 645,569 469,600	37,407,127 32,473,531 50,139,120 28,404,709 27,664,971	8,474,751 5,920,585 6,859,941 2,973,675 2,149,723	321,224 330,193 629,325 413,331 364,474	2,451,814 2,934,349 6,023,032 4,294,143 5,050,412		6,385,309 4,080,851 3,867,812	1,658,536 1,177,833 1,430,309 644,516 466,001	20,137,301 19,548,515 33,469,875 20,030,986 19,978,929	1,642,782 1,177,525 1,429,054 644,366 465,260	2,839,050 2,876,946 5,274,540 3,535,269 4,072,989	1,644.048 1,177,535 1,429,151 644,477 465,340	2,839,245 2,876,948 5,278,187 3,536,359 4,083,615
8,627,895 257,596,098 39,415,016 2,405,129 26,586,545 6,213,175 28,385,604 163,642,954 163,642,944 163,642,944 163,642,944 163,642,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 163,644,944 16	\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	93,252 81,037 26,368 4,345 2,380	7,998,750 10,686,827 7,441,940 2,985,590 7,288,453	417,009 267,758 15,078 385 269	82,749 73,829 23,436 3,909 2,308	1,635,177 1,943,747 949,018 335,861 982,142	10,503 7,200 2,907 •• 508	51,481 29,614 11,046 "2,198	93.225 80,896 26,308 • 6,699	5,896,925 8,453,828 6,475,748	93,147 80,811 26,269 4,326 2,366	1,345,167 2,197,336 1,846,686 764,825 1,853,425	93,219 80,896 26,306 4,330 2,374	1,354,870 2,225,218 1,860,931 772,193 1,872,731
235 -394,887 1,011 -	Taxable returns, total	8,627,895	257,596,098	39,415,016	2,405,129	26,568,545	6,213,175	28,385,643	8,625,004	163,642,954	8,625,906	28,962,323	8,627,895	29,063,067
1,644,048 36,693,088 8,236,474 292,465 2,012,374 1,351,536 6,365,177 1,642,782 20,079,681 1,642,782 2,839,050 1,644,048 1,642,782 2,839,050 1,644,048 1,177,535 2,834,468 1,177,535 2,839,050 1,644,048 1,177,535 2,834,468 1,177,535 2,844,468 1,177,535 2,844,468 1,177,535 2,844,468 1,177,535 2,844,468 1,177,535 2,844,468 1,177,535 2,844,468 1,177,535 2,844,461 1,429,154 3,424,174 4,244,226 4,440,119 4,429,054 4,623,064 <t< td=""><td>No adjusted gross income \$1,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000</td><td>235 • 1,246 320,395 783,897 1,954,447</td><td>-394,887 • 5,946 2,527,549 10,075,991 34,438,543</td><td>1,011 *2,738 752,082 2,850,743 9,106,570</td><td>- 1,220 - 8,501 50,122 148,871</td><td>. 516 . 32,825 280,469 885,725</td><td> 302.865 302.865 733.775 1,805,576</td><td>- 128 999,114 2,885,175 8,477</td><td>- 1,220 319,129 783,872 1,954,447</td><td>.2,759 751,282 4,060,806 15,970,801</td><td>. 51 . 1,244 320,395 783,872 1,954,439</td><td>. 4 . 415 112,404 531,064 1,712,204</td><td>235 • 1,246 320,395 783,897 1,954,447</td><td>6,162 • 441 112,404 531,556 1,712,207</td></t<>	No adjusted gross income \$1,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	235 • 1,246 320,395 783,897 1,954,447	-394,887 • 5,946 2,527,549 10,075,991 34,438,543	1,011 *2,738 752,082 2,850,743 9,106,570	- 1,220 - 8,501 50,122 148,871	. 516 . 32,825 280,469 885,725	 302.865 302.865 733.775 1,805,576	- 128 999,114 2,885,175 8,477	- 1,220 319,129 783,872 1,954,447	.2,759 751,282 4,060,806 15,970,801	. 51 . 1,244 320,395 783,872 1,954,439	. 4 . 415 112,404 531,064 1,712,204	235 • 1,246 320,395 783,897 1,954,447	6,162 • 441 112,404 531,556 1,712,207
93.219 7.995,790 416,874 82,724 1,622,767 10,495 51,454 93.208 5,895,670 93,147 1,345,167 93.219 80.896 10,570,370 267,242 73,688 1,622,787 80,881 8,452,787 80,811 2,197,336 90,896 26,306 7,423,537 15,032 23,388 2,902 1,1108 26,296 6,473,867 26,306 1,846,686 26,306 4,330 2,975,815 26,30 2,338 325,971 6,622 6,473,867 3,436 4,330 2,374 7,274,203 269 2,336 7,187,155 35,423,591 7,238,419 1,853,425 2,374	\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	1,644,048 1,177,535 1,429,151 644,477 465,340	36,693,088 32,351,323 49,757,129 28,360,483 27,440,617	8,236,474 5,898,678 6,789,561 2,968,996 2,108,380	292,465 325,954 619,537 412.246 360,222	2,012,374 2,827,664 5,665,247 4,244,226 4,848,133	1,351,538 851,581 809,366	6,365,177 4,080,513 3,862,238	1,642,782 1,177,535 1,429,150 644,477 465,308	20,079,681 19,544,468 33,440,119 20,030,519 19,977,376	1,642,782 1,177,525 1,429,054 644,366 465,260	2.839.050 2.876.946 5.274.540 3.535.269 4.072.989	1,644,048 1,177,535 1,429,151 644,477 465,340	2.839,245 2.876,948 5.278,187 3.536,359 4.083,615
7,550,857 61,253,253 41,523,515 279,184 3,433,598 7,187,155 35,423,591 7,238,419 — — — — — —	\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	93,219 60,896 26,306 4,330 2,374	7,995,790 10,670,970 7,423,537 2,975,815 7,274,203	416,874 267,242 15,032 367 269	82,724 73,688 23,379 3,898 2,303	1,632,767 1,921,785 925,388 325,971 965,455	10,495 7,200 2,902 503	51,454 29,614 11,028 ** 2,181	93.208 80.888 26,296 . 6,692	5,895,670 8,452,787 6,473,867	93,147 80,811 26,269 4,326 2,366	1,345,167 2,197,336 1,846,686 764,825 1,853,425	93,219 80,896 26,306 4,330 2,374	1,354,870 2,225,218 1,860,931 772,193 1,872,731
	Nontaxable returns, total		61,253,253	41,523,515	279,184	3,433,598	7,187,155	35,423,591	2,636,951	7,238,419	-	1	1	1

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

						8140	and and of any of a section						
Company property and the confidence of the confi		Adiusted		Total itemizi	Total itemized deductions	Standard	Standard deduction		Taxable income	Income tax after credits	after credits	Total income tax	ome tax
ote of adjusted gloss income	Number of returns	gross income less deficit	amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)
All returns, total	49,830,912	813,741,822	89,171,437	7,180,734	78,768,647	42,242,244	134,710,889	38,971,773	545,087,466	38,729,076	102,625,648	38,733,107	102,870,990
No adjusted gross income	407,934	-12,030,429	825,745	ı	1		ı	1	1	. 813	. 13,796	1,334	19,031
\$1,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	13,149,156 9,794,201 6,938,792 5,388,499	31,885,761 72,274,272 86,055,344 93,425,924	11,980,322 18,454,117 14,671,588 11,835,954	83,373 416,519 571,480 607,663	812,314 3.381,808 5,447,656 5,032,880	13,065,783 9,377,682 6,367,312 4,780,836	32,635,954 32,781,122 22,442,649 16,705,954	4,440,703 8,336,863 6,755,491 5,349,055	2,825,450 19,667,611 44,855,859 60,409,013	4,356,388 8,222,111 6,714,178 5,348,908	451,795 2,960,757 6,696,612 9,039,543	4,356,639 8,222,111 6,714,179 5,348,910	453,925 2.964,519 6,698,468 9,039,681
\$20,000 under \$25,000 \$25,000 under \$30,000	4,052,763	90,783,567	8,947,880 6,448,552	733,502	5,864,404 5,681,738	3,319,261	11,497,305	4,021,787 2,921,617	64,691,544 60,317,755	4,021,265 2,921,429	9,712,520 9,486,924	4,021,390 2,921,429 3,767,491	9,712,922 9,488,988
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	3,780,813 1,582,148 1,201,948	70,305,716 70,829,795	8,524,248 3,617,888 2,760,356	1,533,903 1,012,754 925,164	13,561,994 10,380,996 12,025,146	846,178	3,007,041	3,767,863 1,579,476 1,191,816	54,351,317 55,187,023	1,579,318 1,579,393 1,191,223	11,086,682	1,579,515	11,087,174 12,392,590
\$75,000 under \$100,000 . \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	295.645 227.503 67,802 12,236 6,502	25,302,628 29,974,562 19,721,962 8,293,330 16,942,677	706,511 389,365 7,930 506 476	265.671 207.165 61.883 10.954 6.110	4,729,561 5,348,763 3,101,675 1,063,569 2,236,143	29,974 20,338 5,919 1,673	111.422 73,388 21.105	295,249 225,741 67,592	19,759,740 24,255,429 16,637,292 ** 22,004,564	294.783 225.127 67,477 12.195 6,470	4,880,830 6,481,371 4,770,230 2,129,126 4,331,155	295,249 225,809 67,631 12,213 6,485	4,909,195 6,535,164 4,823,118 2,151,625 4,367,777
Taxable returns, total	38,733,107	789,799,093	71,374,455	6,583,500	68,473,257	32,148,272	105,805,662	38,720,850	544,678,230	38,729,076	102,625,648	38,733,107	102,870,990
No adjusted gross income \$1.000 under \$5.000 \$5,000 under \$10.000 \$10,000 under \$15,000	1,334 4,356,639 8,222,111 6,714,179 5,348,910	401,781 11,597,447 62,652,817 83,360,955 92,745,556	2.925 9.781 14,307,057 14,040,041 11,745,164	. 2.783 174,464 398,277 568.198	7,894 894,238 2,383,234 3,887,708	4,353,856 8,047,647 6,315,902 4,780,712	8,770,381 27,921,092 22,265,090 16,705,546	4,353,197 8,216,876 6,714,178 5,348,908	2,822,542 19,542,912 44,672,593 60,407,398	* 813 4,356,388 8,222,111 6,714,178 5,348,908	13.796 451.795 2,960,757 6,696,612 9,039,543	1,334 4,356,639 8,222,111 6,714,179 5,348,910	19.031 453,925 2.964,519 6.698,468 9,039,681
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	4,021,390 2,921,429 3,767,491 1,579,515 1,192,722	90,113,939 79,890,386 129,517,527 70,195,553 70,269,241	8,878,955 6,440,907 8,495,550 3,612,227 2,740,844	702,344 741,211 1,520,581 1,010,123 916,007	5,055,152 5,576,384 13,031,644 10,235,287 11,361,051	3,319,046 2,180,218 2,246,910 	11,496,578 7,559,056 7,869,466 3,006,802	4,021,265 2,921,429 3,767,465 1,579,457 1,191,386	64,684,623 60,314,039 100,121,505 54,351,047 55,176,813	4,021,265 2,921,429 3,767,318 1,579,393 1,191,223	9,712,520 9,486,924 18,219,633 11,086,682 12,364,675	4,021,390 2,921,429 3,767,491 1,579,515 1,192,722	9,712,922 9,488,988 18,226,814 11,087,174 12,392,590
\$75,000 under \$100,000 . \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	295,249 225,809 67,631 12,213 6,485	25,268,871 29,759,489 19,673,889 8,277,055 16,878,150	705,658 386,521 7,853 504 470	265,291 205,478 61,716 10,933 6,095	4,694,358 5,148,765 3,039,812 1,044,468 2,113,263	29,959 20,331 5,915	111,370 73,363 21,092 5,827	295,224 225,212 67,566 18,687	19,758.068 24,194.599 16,631,331 ** 22,000,759	294.783 225.127 67.477 12.195 6.470	4,880,830 6,481,371 4,770,230 2,129,126 4,331,155	295,249 225,809 67,631 12,213 6,485	4,909,195 6,535,164 4,823,118 2,151,625 4,367,777
Nontaxable returns, total	11,097,805	23,942,730	17,796,982	597,233	10,295,390	10,093,972	28,905,228	250,923	409,236	ł	Ι	1	1

Estimate should be used with caution due to the small number of sample returns on which it is based

Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 1.3—All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, By Marital Status (All figures are estimates based on samples—money amounts are in thousands of dollars)

			, taiol	loint software of	Congrate	Soporate retirms of	Returns	Betrime of beade	Rott	Betume of	Retu	Betume of
1	All	All returns	marnec	marned persons	marned	persons	of hou	of household	Surviving	sarviving spouses	single	single persons
III	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
Adjusted gross income less deficit	114,730,123	3,464,524,369	48,720,459	2,331,933,197	2,298,928	56,575,443	13,786,622	259,927,319	93,201	2,346,589	49,830,912	813,741,822
Salanes and wages Texable interest	97,066,245	2,674,260,752 209,411,465	41,452,227 37,306,915	1,782,582,349	2,024,438	45,893,666 3,194,977	13,028,715	231,724,553 5,784,525	90,312 67.555	1,664,445	40,470,553 27,306,950	612,395,739 71,639,664
Tax-exempt interest Dividends	4,128,715 23,228,826 16,675,610	77,284,498	2,562,371 13,907,937	27.706.697 47.715,184 7.758.269	53,162 277,440 328,485	953,032	1,036,382	760,376 2,190,543 571,210	1,824	33,895 36,575 20,587	1,379,146 7,990,320 3,353,510	13,647,538 25,799,527 1,795,929
State income tax fetunds	465,461	4,141,841	42,220	171,491	1,112	. 16,466	178,637	1,668,313	546.63	196,03	243,492	2,285,572
Net hose	3,480,310	162,870,485	7,918,731 2,516,083	125,923,773 15,390,358	197,398 57,290	2,898,444 589,299	716,634 155,213	6,196,895 818,174	1,459	34,002	2,714,793	27,817,372 4,185,836
Sale of capital assets:	10.394.928	111,442,947	6.392.644	81,395,480	118.867	4,101,461	393,119	3,225,061	14,624	67,429	3,475,675	22,653,515
Net loss in AGI Sale of property other than capital assets	4,614,075	8,667,127	2,900,541	5,541,093	60,969	73,536	192,539	345,874 -107,321	1,710	5,051	1,458,317	2,701,573 -621,495
Taxable IRA distributions Pensions end annuities in AGI	3,996,947 17,907,232	20,627,106 176,501,703	2,710,533 10,947,452	15,656,515 122,382,710	32,676 190,751	191,089	212,109	873,923 6.307,552	- 5,964 22,026	151,685	1,035,665	3,883,398 45,670,698
Rent and royelty:	5,581,336	37,439,373	3,851,019	28,120,924	91,643	771,740	234,950	1,101,152	4,252	9,167	1,399,472	7,436,390
Net loss Farm rental income less loss	5,559,548 638,897	34,480,636 2,235,597	3,987,256	1,464.037	68,826	409,560	317,314	1,791,503	797	4,388	1,185,354	6.837,451 746,919
Partnership and S corporation net income	5 499 460	63 190 389	3 982 736	53 804 774	75.546	268.674	228.195	1.758.797	4.547	2.261	1,208.436	7,355,883
Estate and trust net income less loss	477,206	3,705,399	236,215	1,563,471	8,152	215,709	24,668	173,605	119	9,155	208,053	1,743,459
Unemployment compensation	9,931,421	23,309,714	5,348,904	13,204,219	195,923	456.834	1,443,924	2,833,833	. 4,019	7,244	2,938,652	6,807,585
Social Security benefits in AGI Other income less foss	5,333,413	21,359,312 19,945,828	3,486,241	15,375,033 14,369,624	71,611	278,600 530,374	145.646	366,705	8.888	16.624	1,621,027	5,322,350 3,885,868
Total statutory edjustments	16,990,443	34,716,128	11,184,818	24,973,511	35.481	685,681	1,058,900	1,605,610	10,074	10,403	1,527,686	7,440,924 2,323,291
Secondary IRA psyments	1,912,395	2,629,244	1,912,395	2,629,244	1 5	1 0 0	1 20 00	314 321	11.	140	124 664	746,000
Payments to a Keogh plan Deduction for self-employment tax	11,751,761	0,912,855	8,270,640	8,320,528	156,095	141,989	678,306	418,626	1,972	1,682	2,644,748	1,829,313
Self-employed health insurance deduction Total itemized deductions	3,047,949	1,906,288 467,686,116	2,245,683	1,580,581	34,813 692,125	19,330 7,126,533	126,042	58,582 22,519,800	27,116	355,811	7,180,734	78,768,647
Medical and dental expense deduction		23,726,113	3,371,341	11,899,982	80,531	221,800	332,688	811,762	27,116	91,930	1,542,175	10,754,823
lieves paid deduction	27,418,494	213,724,926	20,472,433	170,987,410	487,601	3,070,496	1,706,819	11,341,648	26,013	145,192	4,725,628	28,180,181
Contributions deduction		60,573,565 872,321	77,698	586,662	1,833	24,874	19,744	102,611	505,22	0/6.04	27.214	158,174
Moving expenses deduction Total miscellaneous deductions	826,094 7,999,912	3,651,190 28,134.668	623,397 5,223,142	2,951,557	11,809	61,036	31,515 594,261	120,626	4.791	44,900	159,365	517,913
Basic standard deduction Additional standard deduction	₩ -	340,096,951 10,979,059	25,662,200	146,029,114 6.526,773	1,557,052	4.362,761	11,778,141	58,757,517	65,136	371,276	42.242,244	130,576,283 4,134,606
Taxable income Total tax credits		2,284,087,935	42,484,087	1,568,119,096	1,976,915	42,490,104	9,226,027 5,082,920	2,342,799	59,014	1,292,269	38,971,773 646,270	545,087,466 502,276
Child care credit Credit for the plagty or disabled	, w	2,520,549	4,174,006	1,702,060	33,039	12,328	1.637,670	783,086	069'6 •	. 2,239	42,030 179,940	20,837 35,456
Foreign tax of creating of control of the control o	874,583	1,824,334	597,313	1,408,997	11,649	87,255	17,474	40,059	406	3,328	247.742	284.694
before credits	6,177,757	2,082.149	2,002,836	532,425	8	1 90	4.022,919	1,496,295	. 15,838	. 6,058	136,164	47,371
Minimum tax credit General business credit		522,507	203,941	437,912	1,773	4,916	8,712	14,230	ן פ	, 1	45,199	65,450
Income tax after credits Alternative minimum tax	88.717,148 243,672	447,216,167 1,213,426	41,362,165	315,628,196 867,340	1,967,965	9,144,082	6,608,226	19,586,461	1,700	231,780	38,729,076	102,625,648 245,342
Total income tax	88,733,587	448,429,593	41,372,585	316,495,536	1,969,639	9,192,761	6,608,507	19,637,681	49,749	232,625	39,443,026	102,870,990 107,004,013
Total tax payments	105,532,930	505,723,066	45,917,524	346,424,840	2,103,696	9,131,087	12,836,282	31,105,311	91,898	292,803	44.583.529	118,769,025
Estimated tax payments	12,658.218	92,576,548	7,348,253	66,384,853	147,983	1,911,680	367,302	2,007,749	4,445	35,585	4,790,236	22,236,680
Overpayment refunded Tax due at time of filing	25.567,640	53.046,236	13,368,553	38,029,687	810,009	1,656,778	922,694	1,721,071	14,161	43,758	10,452,223	11,594,943
* Estimate should be used with caution due to the small number of sample returns on which	number of samp		it is based.							!		

Estimate should be used with caution due to the small number of sample returns on which it is based.
 Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
 NOTE. Detail may not add to total because of rounding.

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income		Adjusted gross		,								
	Number of returns	income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	114,730,123	3,464,524,369	97,066,245	2,674,260,752	70,161,547	209,411,465	4,128,715	43,101,537	23,228,826	77,284,499	16,675,610	10,360,755
No adjusted gross income	926,020	-51,617,151	332,197	6,823,548	612,768	4,959,393	41,544	652,400	234,496	944.073	82.868	202,663
\$1 under \$5,000	16.068.899	40.087.250	12,853,146	33,693,268	6,232,755	4,299,014	110,377	289,370	1,470.023	1,078,093	123,266	45,165
\$5,000 under \$10,000	15,228,872	114,176,803	11,884,092	82,449,823	6,532,656	10,777,146	160,611	1,014,843	1,639,106	2,165,904	303,243	130,852
\$10.000 under \$15.000	13,782,424	171,880,769	10,818,548	124,019,257	6.602,349	15,863,020	187,060	909,467	1,716,655	3,131,026	447,480	154,395
\$15,000 under \$20,000	11,588,597	201,316,783	9.779,046	156,603,738	5.995.282	13,344,614	174,333	571,860	1,386,158	2.665,534	862'099	222,021
\$20 000 under \$25 000	9 691 977	217.204.132	8.294.797	171,683,283	5,702,106	13.090,376	217,518	1,107,451	1,514,611	3,257,853	823,241	232,867
525 000 under \$30 000	7.873.620	216.086.077	7,084,782	178,301,752	5,070,068	9,441,303	209,611	1,422,085	1,485,620	2,514,459	1,120,577	399,681
\$30,000 under \$40,000	12,346,753	429,097,815	11,113,145	354,140,617	9,111,126	20,986,368	492,403	2,611,523	2,851,453	5,839,184	2,757,518	1,025,593
\$40,000 under \$50,000	8,816,813	393,548,840	8.084,885	327,186,844	7,264,382	16,834,961	430,968	2,760,990	2,452,091	4,913,874	2,715,643	1,119,481
\$50,000 under \$75,000	11,390,205	685,643,232	10,568,881	573,585,140	10,288,189	27,257,397	800,437	5.897,207	4,277,208	10,951,010	4,529,715	2,142,041
575 000 under \$100 000	3 571 629	305 015 139	3 274 921	243 514 666	3 387,507	14.601.315	433,956	3,775,052	1,865,246	6,187,960	1,532,251	1,035,056
\$100,000 under \$200,000	2 597 908	339 097 584	2 266 637	233.602.928	2.527.398	20,617,046	534.817	7,340,543	1,661,003	11,311,365	1,165,298	1,423,509
\$200 000 under \$500 000	676.038	196.264.221	567.325	111,581,822	665,277	15,193,663	243,230	6,817,702	525,201	8,737,470	325,357	969,343
\$500,000 under \$1,000,000	118.350	79.606.495	99,705	39.028.527	117,798	7,421,762	60,294	3,223,893	102,477	4,379,075	29,080	456,747
\$1,000,000 or more	52,019	127,116,380	44,141	38,045,539	51,886	14,724,086	31,556	4,707,154	47.478	9,207,621	29,275	801,342
Taxable returns, total	88,733,587	3,336,673,161	76,462,241	2,531,689,681	61,427,157	190,506,782	3,843,538	40,259,829	21,041,672	73,150,647	15,766,544	9,667,159
No adjusted gross income	8,208	-2,804,544	3,512	305,357	7,861	486,825	815	54,946	4,898	93,481	1,653	806,6
\$1 under \$5,000	4.359.271	11.605.744	3,303,290	9036.608	3,315,475	1,561,559	36,466	18,862	837,503	526,416	880.6	1,746
\$5.000 under \$10.000	8 549 004	65.239.365	6,895,691	48,456,822	3,931,049	6,173,683	81,753	360,455	944,419	1,244,879	103,241	37,928
\$10,000 under \$15,000	9,280,360	116,427,096	6,977,423	79,847,115	5,034,038	12,681,561	140,565	624,726	1,357,509	2,586,564	262,477	78,391
\$15,000 under \$20,000	9,905,985	173,328,931	8,251,678	133,335,954	5,330,179	12,299,241	164,811	471,971	1,256,887	2,367,997	513,148	158,648
\$20.000 under \$25.000	9,444,253	211,739,012	8,106,093	167,655,063	5,539,106	12,683,511	209,109	934,550	1,468,461	3,140,632	740,233	196,253
\$25,000 under \$30,000	7,778,454	213,500,549	7,017,087	176,615,577	4,994,901	9,206,555	205,655	1,348,263	1,462,883	2,399.078	1,092,925	380,102
\$30,000 under \$40,000	12,250,293	425,796,669	11,042,972	351,976,814	9,030,409	20,421,591	484,810	2.461,700	2,814,702	5,568,663	2,718,136	953,896
\$40,000 under \$50,000	8,791,386	392,442,771	8,068,270	326,497,479	7,243,702	16,660,881	427,858	2,711,231	2,439,308	4,806,258	2,705,577	1,101,621
\$50,000 under \$75,000	11,359,393	683,852,145	10,548,371	572,600,755	10,258.740	26,755,691	790,953	5,675,908	4,258,690	10,791,967	4,512,112	2,094,224
575.000 under \$100.000	3.569.148	304,796,653	3.273.170	243,443,934	3,385,723	14,540,932	433,291	3,718,974	1,863,790	6,165,719	1,530,796	1,027,217
\$100 000 under \$200 000	2 592 678	338.429.282	2.264.254	233,393,732	2,522,221	20,341,812	532,749	7,216,312	1,658,423	11,245,787	1,163,969	1,416,106
\$200,000 under \$500,000	675,068	195,982,644	566,763	111,503,566	664,343	15,012,881	242,942	6,760,954	524,479	8,689,935	324,944	963,484
\$500,000 under \$1,000,000	118.157	79,474,831	99,584	38,994,929	117,612	7,306,391	60,231	3,215,978	102,318	4,355,439	29,007	452,478
\$1,000,000 or more	51,929	126,861,814	44,085	38,025,978	51,798	14,373,670	31,530	4,685,002	47,401	9,167,832	29.237	795,758
Nontaxable returns, total	25,996,536	127,851,208	20,604,004	142,571,071	8,734,390	18,904,683	285,177	2,841,708	2,187,153	4,133,852	990'606	693,596

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

				Business or profession	rolession	_	Capital gain	Capital gain distribution	Sales	Sales of capital assets reported on Schedule D	eported on Sched	a an
	Almon	Almony received	Net	Net income	Net	Net loss	reported on	reported on Form 1040	Net	Net gain	Net los	Net loss in AGI
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	465.461	4,141,841	11,549,015	162,870,485	3,480,310	21,006,471	2,326,788	1,216,780	8,068,140	110,226,167	4,614,075	8,667,127
No admisted pross income	066	9,254	123,964	1,500,697	346,201	6,269,591	10,265	12,933	126,807	6,314,667	146,581	345,033
		000	4 004 460	7 22 2 2 5 7	184 021	755 493	254.372	68.864	334,498	438,409	224,639	393,971
\$1 under \$5,000	18,393	52,333	1,031,469	2,332,657	100 360	042,433	147 476	66 980	465.465	1.115.763	294,930	552,065
\$5,000 under \$10,000	65,228	336,613	1,302,973	202,444,00	250,303	1 135 602	167 944	81,566	559.070	1,427,309	307,730	570,953
\$10,000 under \$15,000 .	56,443	307,661	1,146,0/5	8 620 662	220,430	985,279	167,998	77,039	448,581	1,454,606	244,510	454,752
\$15,000 under \$20,000	9/6/70	410,53	200	100'010'0			100	0,000	A26 363	1 931 631	278 452	540.348
\$20,000 under \$25,000	54,761	280,435	854,447	7.694,984	274,262	914,728	128,504	33,243	320,304	1018 533	230,432	445.357
\$25,000 under \$30,000 .	40,482	345,693	856,562	8,423,732	265,164	1,044,417	124,533	5,0,100	226,925	200,010,0	553.636	057.381
\$30,000 under \$40,000	164,424	** 2,373,359	1,299,058	13,904,449	472,515	1,689,157	377,530	216,180	800,430	3,040,323	333,030	843 189
\$40,000 under \$50,000	:	:	1,099,170	12,512,149	372,506	1,493,619	245,724	042,111	405 704	0,000,000	824 223	1 423 864
\$50,000 under \$75,000	:	:	1,516,753	23,437,658	516,195	2,116,076	454,577	246,910	1,405,764	100,000,0	024,420	
	:	:	542 581	15 842 983	173,513	868,553	240,095	202,104	734,008	6,861,770	395,378	770,351
\$75,000 under \$100,000	:	:	551 296	29 155 937	157,333	1,206,751	:	:	900,895	15,875,451	426,469	905,278
\$100,000 under \$200,000	:	:	151 351	15 616 770	42.429	735,461	7,245	1,964	331,179	16,683,288	152,396	355,073
\$200,000 under \$500,000	. 60	. 2461	900 30	4 610 926	8.367	266,264	397	521	70,611	9,912,070	29,611	76,734
\$500,000 under \$1,000,000	69 76	15.779	10.341	4,203,794	4,336	582,958	129	4,334	34,745	29,176,758	12,271	32,779
	398 517	3 865.533	8.786.786	146,604,250	2,637,479	12,179,932	2,151,015	1,144,953	7,320,097	101,662,018	3,947,323	7,268,231
STORY STORY STORY			1 283	79.372	4,112	189,957	. 380	. 61	3,234	1,151,717	2,046	5,490
No adjusted gross income	ļ					7 564	106.952	49 180	180 399	125.782	46.058	35,518
\$1 under \$5,000	1	1	53,950	08,081	3,063	1,30	88 921	46 166	252,317	444,309	143,789	228,212
\$5,000 under \$10,000	41,362	254,591	494,990	4 511 353	143 426	529 228	145.362	71.382	423,207	1,024,682	211,421	388,776
\$10,000 under \$15,000	41,369	257,606	778 402	6 185 928	169.022	640,897	152,489	76,070	398,932	1,159,045	205,971	392,131
\$15,000 under \$20,000	167,10				0	909 300	103 003	47 364	496.807	1,718,818	265.756	504,433
\$20,000 under \$25,000	53,492	275,096	805,720	6,846,600	236,716	021,000	122,021	72 676	446.305	1.770.109	218,189	421,315
\$25,000 under \$30,000	40,482	345,693	823,494	0/2/188/7	303 237	1 570 658	377 196	216 135	851.984	3,358,480	534,479	917,894
\$30,000 under \$40,000	164,419	2,373,245	1,285,853	13,578,067	920,704	970 979 1	245.321	111.101	803.144	3,676,356	485,931	827,361
\$40,000 under \$50,000	: :	:	1,093,362	72 753 010	513 779	2 093 405	451.195	245,909	1,396,354	9,437,177	820,186	1,414,591
\$50,000 under \$75,000			677,216,1	616,003,03				,000	907	6 0 4 5 6 0 3	202 811	765 713
\$75,000 under \$100,000	:	:	542,246	15,816,010	173,210	858.044	240,070	202,091	733,430	15 665 698	425,761	903.201
\$100,000 under \$200,000	:	:	549,921	29,047,827	157,209	1,197,798			030,100	16 509 940	152 129	354 332
\$200,000 under \$500,000	:	:	151,144	15,601,579	42,296	724,692	7,242	508,1	200,616	0 805 313	29 547	76.551
\$500,000 under \$1,000,000	69.	2,461	25,162	4,606,216	8,329	545 992	129	4.334	34,685	29,004,909	12,248	32,715
\$1,000,000 or more	2 5	677'61	10,327	4,130,023	130.			100	140	0 554 140	666 752	1.398.896
Nontexable returns total	66 943	276.308	2,762,229	16,266,236	842,831	8,826,539	175,773	/28,1/	740,043	0,304,143	300,000	2001

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

					Sales of capital	Sales of capital assets reported on Schedule D-continued	n Schedule D-co	ontinued				
Size of admeted processing	Short-term	Short-term capital gain	Short-term	Short-term capital loss	Short-term lo	Short-term loss carryover	Long-term	Long-term capital gain	Long-term	Long-term capital loss	Long-term loss carryover	ss carryover
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
All returns, total	3,142,802	20,921,224	2,756,708	32,794,924	721,234	18,421,962	9,173,844	118,559,428	5,304,602	62,812,190	1,763,845	32,140,777
No adjusted gross income	46,237	686,250	74,917	3,107,363	32,102	1,985,685	181,008	8,326,413	137,412	7,325,117	69,493	3,994,526
\$1 under \$5,000	105,866	192,735	86,337	972,427	29,597	644,898	386,968	574,296	256,961	1,637,947	87,525	1,033,043
\$5,000 under \$10,000	129,098	246,480	137,162	1,146,900	46,092	783,120	490,840	1,317,532	286,151	2,493,934	95,507	1,355,802
\$10,000 under \$15,000	173,513	406,878	114,049	1,134,033	35,334	717,406	627,947	1,644,984	324,199	2,677,823	125,529	1,689,684
\$15,000 under \$20,000	139,135	236,045	106,356	962,133	27,939	725,377	489,655	1,630.828	266,138	2,194,843	95,236	/68,162,1
\$20,000 under \$25,000	141,403	340,834	124,868	877,449	35,135	651,207	568,322	2,212,253	306,340	2,991,616	111,865	1,808,196
\$25,000 under \$30,000	145,509	338,845	120,177	878,487	34,428	595,310	524,522	2,145,866	258,275	2,101,130	93,534	1,239,900
\$30,000 under \$40,000	347,601	858,983	261,136	1,831,603	57,411	1,173,872	969,948	3,929,341	586,407	4,275,894	200.952	2,430,186
\$40,000 under \$50,000	314,083	884,576	296,496	2,117,289	64.868	1,150,160	909,521	4,280,950	526,259	3,887,985	160,944	2,035,250
\$50,000 under \$75,000	576,295	1,880,445	508,160	3,868,965	109,789	2,382,765	1,621,875	10,631,548	936,413	7,726,471	283,288	4,089,306
575 000 mader \$100 000	345 837	1 462 889	290 701	2 550 869	71.664	1.395.787	826.955	7.591.805	488,615	4,476,984	151,050	2,440,166
\$100 000 under \$100,000	408 588	2.946.252	383,256	4,398,140	103,607	2,313,649	1,040,870	17,334,497	588,730	7,879,056	189,817	3,904,063
5200 000 index \$500 000	190 446	3,359,843	177.937	4,009,315	51,709	1,875,321	404,890	17,868,009	252,968	6,081,984	80,833	2,613,249
\$500,000 under \$1,000,000	20.960	2,025,773	48,540	1,935,916	14,048	838,435	88,222	10,307,270	59,144	2,731,036	19,379	965,251
	28,233	5,054,394	26,616	3,004,036	7,512	1,188,971	42,301	28,763,837	30,591	4,330,369	8,894	1,260,799
Taxable returns, total	2,894,286	19,273,729	2,450,347	25,702,124	581,881	13,721,619	8,262,640	107,005,126	4,655,236	48,038,874	1,473,777	23,770,428
No adjusted gross income	1,485	89,153	1,935	193,495	1,504	105,895	3,896	1,318,680	2,700	416,069	1,529	211,831
000 10 10 10 10	62 200	16.081	22 003	10.787	. 255	96.	188 176	137 135	75.469	115.291	12.804	59,748
\$1 under \$5,000	53,209	77.247	64 347	241 936	8 049	121 869	267.362	459 281	144 096	492.294	29.928	249,048
\$3,000 under \$10,000	128 033	262 448	76 484	605.249	19.850	394,315	468,836	1,118,678	232,052	1,582,269	90,594	1,023,646
\$15,000 under \$20,000	117,914	176,029	84,448	630,644	17,822	449,542	435,297	1,295,056	232,904	1,728,521	73,550	1,003,917
\$20 000 upder \$25 000	133 485	295.913	117.180	664.811	30,007	475,042	532,029	1,940,628	290,519	2,445,201	102,873	1,465,993
\$25.000 under \$30.000	140.004	275,287	113,032	688,302	31,775	467,153	511,507	1,936,900	245,846	1.862,082	88,841	1.054,903
\$30.000 under \$40.000	334,180	774,287	250,363	1,602,515	52,357	1,005,452	947,114	3,608,347	567,046	3,820,335	186,048	2,136,315
\$40.000 under \$50.000	309,275	820,794	291,714	1,940,171	64,242	1,026,846	898,948	4,119,336	518,229	3,577,903	157,340	1,811,641
\$50,000 under \$75,000	573,580	1,810,153	504,377	3,661,199	108,955	2,294,603	1,611,262	10,236,179	931,140	7,319,501	282,088	3,879,026
\$75 000 upder \$100 000	345 499	1 440 188	290,290	2,496,195	71.493	1,364,490	825,879	7,500,474	486,871	4,363,683	150,407	2,397,225
\$100 000 under \$200 000	407 465	2.921.648	381.571	4,300,295	102,517	2,237,633	1,037,909	17,052,267	586,410	7,632,136	188,923	3,785,672
\$200,000 under \$500,000	190.054	3.324.447	177,515	3,902,776	51,553	1,819,391	404,149	17,600,790	252,433	5,882,799	80,655	2,539,717
\$500,000 under \$1,000,000	50,862	1,997,074	48,436	1,856,237	14,010	209'262	88,053	10,158,785	58,994	2,612,201	19,322	915,306
\$1,000,000 or more	28,177	4,962,882	26.562	2,907,514	7,491	1,161,757	42,222	28,522,589	30,528	4,188,590	8,877	1,236,440
Nontaxable returns, total	248,516	1,647,494	306,361	7,092,800	139,353	4,700,343	911,204	11,554,303	649,366	14,773,317	290.068	8,370,348
Footnotes at end of table												

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

					,	,						
	Long-term	Long-term residence gain	Long-term in	term installment gain	percent	percent tax rate	Net	Net gain	Net loss	loss	ייים שאמים אייים שיטוים אייים שיטוים אייים שיטוים אייים שיטוים אייים אייים אייים אייים אייים אייים אייים אייים	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(68)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	156,544	3,766,135	1,075,571	11,872,899	1,264,160	57,293,494	742,133	4,655,943	863,027	6,857,446	3,996,947	20,627,106
No adjusted gross income	3,359	123,427	24,640	298,437	1	ı	37.862	479,290	63,655	3,081,364	27,463	229,888
000 48 VODO	.6.496	. 25 186	14 840	23.997	l	ŀ	24,404	60,480	34,435	113,282	63,261	131,919
\$1 under \$3,000	11,009	61.357	70.04	175.222	ı	ı	30,039	87,736	59,492	228,130	333,496	771,782
\$3,000 bilder \$10,000	13 774	125,15	112.851	230,224	ı	ı	60,222	160,971	35,832	114,794	544,676	1,580,488
\$15,000 under \$20,000	6,351	• 65,636	59,795	230,546	ı	ı	53,668	157,725	46,507	254,771	395,594	1,307,664
	0 257	05 250	80.200	380 730	ı	ı	60.282	187.238	49,713	125,643	381,094	1,628,747
\$20,000 under \$25,000	/67'0	05,50	77 194	266.376		ı	45.678	124.963	55,340	169,535	318,648	1,111,340
\$25,000 under \$30,000	9,001	160.013	103 291	498 911	ı	ı	78.444	271,164	76,189	370,227	529,512	2,446,576
\$30,000 under \$40,000	10 163	185 719	008 511	922 629	ı	ı	66,958	354,615	78,586	258,796	453,728	2,583,498
\$50,000 under \$75,000	58.186	1,833,568	184,832	1,439,919	101,501	797,141	110,848	566,041	122,975	422,240	564,396	3,198,230
000 0000	:	:	78 968	925 088	. 775 804	12 477 955	50.293	430.836	54,933	197,031	195,265	1,855,830
\$73,000 dilder \$100,000	:	:	92,610	1.679.886	:	:	74,842	711,367	100,880	533,450	147,968	2,335,782
#200 000 under #500 000	6.059	826 839	40.477	1,795,691	292,272	12,835,504	34.430	524.087	58,165	462,299	34,283	1,006,956
\$200,000 under \$300,000	581	158.210	8,468	883,986	63,536	7,788,662	9,015	249,149	16,396	235,370	7,564	** 438.407
\$1,000,000 or more	225	111,106	4,554	2.414,160	31,047	23,394,232	5,146	290,280	9.928	290,516	:	•
Taxable returns, total	127,223	3,463,615	962,365	11,272,182	1,264,101	57,277,529	609,292	3,855,750	688,256	3,055,019	3,548,891	19,076,243
No adjusted gross income	4	. 1,633	909	25,873	ı	ı	889	66,520	809	45,446	æ	3,705
000	-		1	ı	ı	1	. 2.539	1,834	. 5.005	. 187	. 4,013	. 2,608
. 8	1.266	1000.	37.816	70.518	ı	ŀ	11,433	35,941	21,945	47,758	132,443	286,187
٠ _	9246	18.831	85.845	177,793	ı	1	32,827	97,816	18,445	52,588	429,712	1,163,645
\$15,000 under \$20,000	4,719	. 44,767	54,620	209,791	1	Ī	38,351	82,238	33,833	118,955	368,779	1,218,583
000 908 2000 000	876.3.	. 56 640	84 337	353.021	ı	ı	54,122	136,898	46.258	111,611	373,211	1,552,557
\$20,000 under \$20,000	9,579	102 502	75 184	262.531	I	1	42,870	107,206	53,153	147,866	316,690	1,103,400
\$20,000 bilder \$30,000	13.967	144 797	102.219	479,667	1	1	76,800	250,448	70,555	250,934	522,334	2,374,285
\$30,000 under \$40,000	17.118	176 571	113.358	626 633	1	Ī	66,272	345,400	77,833	229,784	453,121	2,551,517
\$50,000 under \$75,000	• 57,931	1,832,063	184,000	1,410,741	101,501	797,141	110,167	547,546	120,968	373,385	563,725	3,188,554
\$75,000 under \$100,000	:	:	78.592	921,600	775,795	• 12,477,889	960'09	427,576	54,641	189,593	195,122	1,854,696
\$100 000 under \$200 000	:	:	92,534	1,665,949	:	:	74,665	702,003	100,729	522,368	147,897	2,334,764
\$200,000 under \$500,000	6.038	809,335	40,368	1,783,959	292,238	12,831,784	34,337	517,664	58,017	449,223	34,229	1,003,899
\$500,000 under \$1,000,000	581	158,210	8,445	881,225	63,522	7,783,916	8,994	247,491	16,360	227,552	1,550	** 437,842
\$1,000,000 or more	221	108,326	4,543	2,402,880	31,044	23,386,799	5,131	289,170	806'6	287,769	:	•
Nontaxeble returns total	29 321	302.521	113,206	600,717	09	15,965	132,841	800,193	174,771	3,802,427	448,056	1,550,863

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Pensions an	Pensions and annuities			Rent				НОУ	ноуапу	
Size of adjusted gross incoma	0 €	Total	In adjusted	In adjusted gross income	Net income	come	Net loss nondeduc	Net loss (includes nondeductible loss)	Net	Net income	Nat	Nat loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(99)	(51)	(52)	(53)	(54)	(55)	(56)	(22)	(58)	(65)	(09)
All returns, total	18,893,132	239,241,028	17,907,232	176,501,703	4,025,577	27,447,747	5,101,001	33,252,799	1,205,808	4,863,698	43,097	111,869
No adjusted gross income	92,806	1,050,741	76,341	583,642	76,913	844,726	188,993	3,530,019	27,264	164,321	142	4,230
000	000	2 200 BUZ	616 301	1 448 271	155 535	324 143	120 492	615.371	31.522	27.594	1.901	698'8.
51 under \$5,000	531,909	11 206 948	2 132 659	9 473 310	362.580	955.742	237,936	1,135,930	83,714	69,449	. 529	. 182
\$3,000 under \$15,000	2.644.811	18,605,173	2.616,534	16,474,112	372,873	1,168,645	249,837	1,112,644	89,311	188,444	. 2,348	. 3,230
\$15,000 under \$20,000	2,012,709	19,784,918	1,968,347	16,798,578	315,411	1,067,966	331,748	1,545,899	85,570	158,549	1	1
520 000 under 525 000	1 791 272	19 435 584	1.738.738	17.341.317	278.489	1,058.045	343,018	1,395,921	107,131	101,481	. 2,630	. 843
\$25,000 under \$30,000	1.450.931	17,000,144	1,372,052	13,387,104	250,848	956,691	353,252	1,616,437	99,190	135,640	1,523	. 11,600
\$30,000 under \$40,000	2,322,997	30,579,072	2,201,085	23,650,184	471,922	1,974,262	654.881	3,147,748	125,278	321,995	. 8,137	. 4,283
\$40,000 under \$50,000	1,775,893	26,285,732	1,649,991	20,512,762	401,776	1,932,619	543,815	2,960,542	96,654	186,707	2,188	. 2,778
550,000 under \$75,000	2,438,916	42,202,555	2,222,543	30,526,820	626,784	3,850,022	1,031,732	6,315,015	184,125	498,222	19.851	50,376
\$75,000 under \$100,000	764 638	17.281.812	664,603	11.324,573	249,339	1,982,337	420,522	2,946,228	84,102	345,600	:	:
\$100,000 under \$200,000	597.154	19.427.572	503,675	10,055,920	301,784	4,646,551	447,190	3,896,762	114,976	820,164	:	:
\$200,000 under \$500,000	147,257	9,457,988	114,577	3,275,849	118,928	3,700,049	142,274	2,044,726	54,974	843,014	2,852	12,730
\$500,000 under \$1,000,000	26.524	2,925,266	20,587	1,002,776	28,504	1,426,338	24,356	573,279	13,531	352,015	966	17,748
\$1,000,000 or more	11,684	1,796,716	9,111	646,486	13,892	1,559,612	10,956	416,278	8,467	650,503	:	:
Taxable returns, total	16,255,305	224,535,461	15,372,118	165,334,343	3,393,216	24,822,486	4,375,463	26,288,734	1,065,069	4,536,336	38,510	99,935
No adjusted gross income	2,681	64.777	2,432	28,476	1,269	51,154	3,183	147,454	1,003	18,897	. 16	. 70
S1 under \$5 000	22 590	84.376	22.588	62.843	11,654	21,015	. 3,221	. 7,994	. 3,761	066'6.	ı	1
\$5.000 under \$10.000	1.047.088	5.286.522	1,035,668	4,684,515	134,797	375,950	64,909	337,131	34,078	21,564	9.	:
	2.078,121	15,126,930	2,059,346	13,438,468	270,387	763,116	146,791	517,977	65,743	147,730	. 1,027	696.
:	1,856,743	18,505,486	1,822,509	15,937,519	271,221	914,062	265,023	1,119,911	80,623	135,620	1	1
\$20 000 under \$25 000	1 759 422	19.153.504	1,711,040	17.169.762	265,931	987,479	311,285	1,091,536	105,639	100,578	. 2,629	. 843
\$25,000 under \$30,000	1.436.421	16,822,990	1,359,345	13,283,768	243,887	908,830	339,736	1,487,072	98,605	134,351	1,520	11,587
\$30,000 under \$40,000	2.302.684	30,358,857	2,185,137	23,488,557	459,262	1,855,427	633,929	2,666,827	123,702	313,970	. 7,455	4,176
\$40,000 under \$50,000	1,769,824	26,163,415	1,644,201	20,488,543	399,675	1,889,762	538,820	2,847,064	95,113	186,209	. 2,180	. 2,643
\$50,000 under \$75,000	2,433,912	42,154,016	2,218,589	30,490,503	624,734	3,814,022	1,025,055	6,097,461	181,872	497,636	. 19,842	50,367
\$75,000 under \$100,000	764 514	17 275 309	664.486	11.320.987	248.669	1,947,280	419,705	2,915,490	83,783	343,827	:	:
\$100,000 under \$200,000	596,053	19,376,274	502,688	10,023,976	300,682	4,626,640	446,632	3,857,534	114,353	794,073	:	:
\$200,000 under \$500,000	147,090	9,445,791	114,433	3,269,842	118,728	3,689,167	141,946	2,020,534	54,848	839,844	2,843	12,402
\$500,000 under \$1,000,000	26,491	2,921,869	20,558	1,001,332	28,455	1,422,857	24,295	562,827	13,498	350,760	066:	17,477
\$1,000,000 or more	11,672	1,795,344	660'6	645,253	13,864	1,555.724	10,934	411,922	8,448	647,287	:	:
Notice of the second	000 2000	14 705 567	2 535 114	11 167 360	639 361	2 625 261	725 539	6.964.064	140.739	327.362	4.588	11,934

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Farm renta	rental			Total rent and royalty	d royalty			Partnership and S Corporation	S Corporation	
	Net	Net income	Ne	Net loss	Netin	Net income	Net loss	sso	Net income	come	Net loss	oss
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(20)	(71)	(72)
All returns, total	495.586	2,712,521	143,311	476,924	5,174,925	34,477,003	680'600'5	29,282,669	3,164,227	109,117,232	2,335,233	45,926,843
No adusted gross income	3,906	56,906	7,056	889'69	94,826	060'626	191,348	3,058,324	41,103	769,729	191,265	20,583,170
	10.661	33 608	. 11561	. 54.384	198.423	383,570	130,518	632,536	92,425	195,432	64.806	588,180
\$1 under \$5,000	13,001	160 180	15.388	25.648	462,632	1,159,265	242,515	1,094,352	138,606	703,547	94,810	513,571
\$5,000 under \$10,000	71.294	241.032	15.419	. 41,608	494,409	1,573,700	258,250	1,073,765	153,780	196,797	113,503	621,570
\$15,000 under \$20,000	40,966	199,311	7,416	23,907	405,652	1,415,940	332,928	1,532,494	128,080	744,946	81,508	642,393
	51 453	305 836	14 208	43 089	398.912	1,439,443	351,204	1,372,866	170,001	1,006,711	113,674	830,866
\$20,000 under \$25,000	01,400	172 808	200	15,715	352.012	1,257,657	356,200	1,560,666	166,453	1,407,134	113,686	795,403
\$25,000 under \$30,000	36,137	391 010	11 689	41.333	593,126	2,623,760	659,504	3,075,609	320,908	2.526,078	255,980	1,676,266
\$30,000 under \$40,000	17,663	225,352	8 821	21.007	494,151	2,322,331	539,512	2,826,926	303,370	2,516,320	210,585	1,344,927
\$40,000 under \$50,000	49 990	300,022	26,420	71,403	771,275	4,599,599	1,042,741	6,168,922	547,846	6,757,074	404,456	2,707,539
			0.453	20.756	313 058	2 472 721	426 948	2.873.957	298,376	6,578,695	214,517	1,641,624
\$75,000 under \$100,000	19,030	103,433	305.3	15,452	385.546	5.719.937	380,198	2,652,194	463,458	18,478,757	305,754	3,879,583
\$100,000 under \$200,000	0/6/72	323,333	1.560	13.676	154 457	4.583.508	73,613	836,305	251,972	24,447,292	128,133	4,134,161
\$200,000 under \$500,000	55.0	00//07	20C, 1	4 245	36.754	1,759,616	15,992	293,084	58,387	12,767,558	28,840	2,154,221
\$500,000 under \$1,000,000	000.1	5.6	270	5,013	18,793	2,186,865	7,617	230,670	29,462	29,419,979	13,716	3,813,367
	431 017	2.509.961	111.646	315,476	4,408,797	31,442,065	4,268,320	23,007,616	2,860,532	106,881,168	1,917,708	22,340,599
No adjusted good promo	. 13	221.	۷.	. 115	1,880	126'99	3,152	88,215	1,466	148,800	3,826	1,026,326
Ivo adjusted gross intorne	2				16 673	26 630	• 1 955	0183.	28.891	28.549	8,360	11,346
\$1 under \$5,000	1,266	1,650	1 5	372 246	103 401	476 141	67 662	317.787	63,548	284,127	24,491	80,963
\$5,000 under \$10,000	37.421	93,123	1,700	. 20 103	366,009	1 089 899	155,399	509,685	96,640	435,171	71,406	197,277
\$10,000 under \$15,000	26,663	196.168	. 6,150	. 23,808	359,395	1,237,556	266,333	1,120,418	99,212	526,433	63,186	297,476
000000000000000000000000000000000000000		00000	. 10 040	• 27 050	382 836	1.361.679	319.484	1,103,860	161,955	955,677	102,864	589,513
\$20,000 under \$25,000	49,173	168 370	8 222	15 715	343.158	1,204,281	342,683	1,458,392	161,131	1,298,888	107,482	594,078
\$25,000 under \$30,000	30,031	390,842	11,689	41.333	580,286	2,509,037	638,586	2,837,930	303,866	2,413,769	244.677	1,327,974
\$30,000 under 940,000	02,755 47.564	225,312	8 821	21.007	490,585	2,280,236	535,193	2,733,851	299.085	2,456,576	204.205	1,143,696
\$40,000 under \$50,000	49.885	299.396	26,420	71,403	767,480	4,564,033	1,035,789	6,016,920	544,033	6,711,488	399,429	2,415,320
	9000	400 450	0 707	20 783	313 267	2 441 564	425.478	2,854,960	298,139	6,569,451	213,365	1,569,887
\$75,000 under \$100,000	19,030	202.433	27.0	15,445	384 122	5.676.799	379,692	2,623,246	462,987	18,464,631	304.448	3,655,757
\$100,000 under \$200,000	100'17	120 600	1.55	13.622	151 451	4.571,114	73,382	822,500	251,781	24,432,099	127,607	3,918,066
\$200,000 under \$500,000	6,323	19 122	484	4.245	36,688	1,755,332	15,935	286,269	58,351	12,763,506	28,712	2,011,670
\$1,000,000 or more	:	:	270	5,013	18,757	2,180,784	7,598	227.674	29,449	29,392,004	13,650	3,501,252
Nontaxable returns, total	64,569	202,560	31,666	161,448	766,128	3,034,937	740,769	6,275,053	303,695	2,236,064	417,525	23,586,244
Footnoles at end of table												

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

omong against of acid	Net	Net income	Net	Net loss	Net in	Net income	Net	Net loss	Unemploymen	Unemployment compensation	Τc	Total
מינים מחומונים המינים ה	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(62)	(80)	(81)	(82)	(83)	(84)
All returns, total	414,875	4,313,452	62,331	608,053	934,033	9,544,222	1,356,876	12,397,229	9,931,421	23,309,714	11,047,908	108,292,997
No adjusted gross income	5,425	85,294	6,318	189,946	19,008	185,497	122,833	2,783,146	21,053	52,319	107,938	878,543
000	35 806	140.61	8 C1 C .	. 41 056	84 226	186.414	69.385	491,724	447,338	666,387	803,528	6,573,069
51 under \$5.000	22,030	190'55	9027.	. 2 156	100.257	417.742	105,733	748.755	1.435,230	2.910,787	1,554,477	13,676,143
53,000 under \$10,000	38,721	26 902	057.6	18 980	109.664	587,698	126,217	756,973	1,575,186	3,461,287	1,533,563	14,981,525
\$15,000 under \$20,000	18.047	115,715	3,910	. 10,423	69,761	366,537	105,255	540,310	1,254,640	3,058,355	1,040,608	10,108,081
000 909 volume 000 003	24 655	70.830	. 4 255	. 29 564	95.204	727.434	120.294	792,570	1,029,923	2,790,381	966,414	9,743,595
	15.496	75.223	. 1.273	. 4,113	73,837	670,283	106,797	632,398	757,385	2,107,610	771,842	7,617,556
\$30 000 under \$40 000	53.781	229.140	. 3,251	. 3,561	119,154	1,268,259	169,148	1,104,840	1,335,811	3,202,484	1,446,829	13,989,569
\$40.000 under \$50.000	31.483	172.414	1.843	778	96,581	1,412,277	144,283	973,123	980,188	2,299,776	987,360	9,520,337
\$50,000 under \$75,000	47,622	261,323	10,169	61,776	102,251	1,615,774	159,122	1,186,011	869,819	2,079,133	1,085,647	11,746,574
275 000 coder \$100 000	18 846	153 953	8 846	49 637	28.695	551,735	51,239	421,312	158,566	474,747	331,782	3,782,090
6100 000 stades \$100,000	53.052	644 894	6.528	41.792	24.628	804,586	52,136	814,644	59,386	187,085	304,645	3,949,566
\$200,000 mider \$500,000	22,22	745,350	4.696	25.718	8.404	434,641	17,736	596,631	6,133	16,454	88,758	1,333,455
\$500 000 under \$1 000 000	7.174	457.010	1.236	18,031	1,481	130,277	4,150	224,776	595	2,283	16,634	258,699
\$1,000,000 or more	3,989	1,095,875	854	110,521	881	185,068	2,549	330,017	169	629	7,885	134,195
Tsxable returns, total	360,604	4,088,170	50,056	357,463	706,049	8,349,756	1,002,075	7,869,589	7,629,297	18,478,731	8,816,347	87,815,515
No adjusted gross income	126	7,973	58	3,410	93	11,264	510	55,129	. 131	. 107	349	1,747
\$1 under \$5 000	23.096	18.496	ı	1	20,236	35,334	3,616	. 1,428	. 16,053	. 9,614	39,227	283,216
55 000 under \$10 000	22.070	59,203	. 4.013	• 26	24.869	80,732	16,058	100,388	671,169	1,392,238	685,721	5,329,855
\$10,000 under \$15,000	27,886	67,516	. 1,695	. 9,028	62,179	330,109	84,701	519,000	827,828	1,848,703	1,184,415	11,424,320
\$15,000 under \$20,000	13,368	105,625	. 2,689	. 9,920	57,125	230,712	980'08	338,222	984,880	2,300,958	975,992	9,488,805
\$20,000 under \$25,000	23,867	68,413	. 4,160	. 22,909	91,446	688,530	116,970	763,082	985,934	2,655,682	943,957	9,498,212
\$25,000 under \$30,000	14,740	61,393	. 1,271	4,019	70,018	622,638	105,968	602,976	748,822	2,054,497	759,722	7,503,206
\$30,000 under \$40,000	51,612	201,440	. 2,342	. 2,674	117,513	1,227,218	164 436	1,008,845	1,324,516	3,170,043	1,423,318	13,778,366
\$40,000 under \$50,000	31,353	160,102	. 1,838	. 575	96,470	1,408,152	143,691	943,379	980,160	2,299,753	981,323	9,445,008
\$50,000 under \$75,000	47,291	257,022	10,163	61,667	102,036	1,609,903	158,874	1,179,145	866,107	2,069,433	1,075,170	11,637,932
\$75,000 under \$100,000	18.679	151.573	8,841	49,632	28,689	551,621	51,063	412,866	157,906	472,665	331,263	3,776,793
\$100 000 under \$200 000	52,716	636,619	6,228	40,030	24,625	804,330	51,742	900,595	58,895	185,674	302,853	3,925,065
\$200,000 under \$500,000	22,655	742,791	4,677	25,231	8,392	434.099	17,684	592,181	6,133	16,454	98,566	1,330,802
\$500,000 under \$1,000,000	7,160	456,710	1,232	17,904	1,478	130,046	4,134	222,533	595	2,283	16,602	758,287
\$1,000,000 or more	3,985	1,093,296	849	110,408	881	185,068	2,545	329,821	169	629	698'/	133,901
Nontaxable returns, total	54,271	225,281	12,276	250,590	227,984	1,194,466	354,801	4,527,640	2,302,124	4,830,984	2,231,561	20,477,482

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	ocial Secunity be	Social Security benefits—Continued	Foreign	Foreign eamed					Net oper	Net operating loss	-	1
Size of adjusted gross income			income	income exclusion	Net income	come	Net loss	SSC			DI	lotal
	In adjusted g	In adjusted gross income mber of Amount	Number of	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	returns		returns	1007	(68)	(06)	(91)	(92)	(63)	(94)	(36)	(96)
	(85)	(86)	(87)	(99)	(60)	(ac)		200,21	200 400	027 050 04	16 990 443	34,716,129
All returns, total	5,333,413	21,359,312	222,057	069'609'6	5,249,112	22,420,121	150,724	2,4/4,293	328,400	0.000000	0,000,000	724 744
No adjusted occurs	380	2,839	38,083	1,322,871	61,796	630,114	11,724	1,068,792	221,106	37,408,192	181,700	417,172
ING adjusted gloss income	}			1 75 1 257	364 986	489.372	7,480	117,065	17,066	192,660	1,083,882	456,734
\$1 under \$5,000	2,889	7,398	51,192	1,05,107,1	421 384	821,037	10.001	100,728	21,415	286,897	1,585,414	1,141,542
\$5,000 under \$10,000	23,758	82,932	19,144	713,423	952 246	778 802	13 837	89.664	15,147	299,459	1,499,945	1,519,106
\$10,000 under \$15,000	28.818	102,660	16,242	565,623	383,210	843 984	19.251	74,888	5,379	116,836	1,539,059	1,875,632
\$15,000 under \$20,000	51,018	51,836	12,857	£02, 503			0	26 703	6 500	97 844	1,469,739	2,078,988
\$20 000 under \$25 000	378,171	404,256	10,986	431,034	319.070	623,256	3,237	23,703	2,509	141.713	1,406,234	2,166,930
\$25 000 under \$30,000	580,821	1,031,401	7,143	290,686	350,826	827,092	0,300	31 548	8 2 2 8	148,935	2,200,592	3,799,129
\$30,000 under \$40,000	1,444,847	4,609,418	12,794	615,504	622,897	1,288,114	14 907	55.573	4.713	950'62	1,743,765	3,004,431
\$40,000 under \$50,000	987,360	4,473,659	8,883	433,258	5/1,549	1,200,730	14,307	100,086	10.464	162,440	2,135,226	4,896,353
\$50,000 under \$75,000	1,085,647	5,863,917	14,173	798,084	853,696	2,514,495	23,430				000	2 244 244
	000	000 000	8 981	564.532	374,191	1,784,738	6,206	73,442	4,133	161,243	626.400	0,44,6,0
\$75,000 under \$100,000	331,782	1,031,040	13,530	978 436	373,022	3,122,806	11,151	195,885	3,863	281,134	914 865	0,742,430
\$100,000 under \$200,000	304,545	1.974,701	25.5.5	563 105	142 981	3,084,529	5,445	155,723	1,664	184,999	292,952	3.357,692
\$200,000 under \$500,000	88,738	12000,127	0,000	118 387	30,984	1,341,953	• 2,368	** 195,625	669	184,676	53,383	108,641
\$500,000 under \$1,000,000	16,634	129,349	SEC. 1	:	16,735	3,063,091	:	:	419	284,686	25,287	352,528
\$1,000,000 or more	C88'/	960'79		000	4 604 242	20.202 567	110 914	1,197,152	61,616	5,553,695	13,898,561	32,207,509
Taxable returns, total	5,241,882	21,045,042	105,571	266,055,0	4,505,4					00000	3 338	9 131
Concession of the Concession o		95.	. 82	* 3,378	3,478	45,059	95	83,894	4,843	3,799,219	2000	
No adjusted gross income)			. 300	169 250	174 019	• 253	. 8.406	. 291	- 16,272	137,853	30,171
\$1 under \$5,000	1	ı	. 291	192,7	226,330	491 372	4 482	25,330	3,021	93,729	699'959	508,944
\$5,000 under \$10,000	. 7,721	. 26,099	4,896	138,082	220,103	459 371	7 738	46.781	4,139	32,883	938,499	1,040,846
\$10,000 under \$15,000	23,355	83,544	9,517	312,700	200,433	65.4 5.85	14 456	71.056	2,821	59,917	1,218,313	1,533,755
\$15,000 under \$20,000	49,436	48,905	10,696	3/5,383	303,133	200	}			, ,	1 200 715	1 053 907
	000 000	383 300	9 7 18	363,105	304,623	562,888	2,672	19,131	6,483	92,4/4	617,080,1	2 090 881
\$20,000 under \$25,000	503,022	1 017 488	6.109	227,219	342,685	740,311	1,709	37,075	7,381	115,307	1,307,304	3 727 652
\$25,000 under \$30,000	12,233	4 521 669	11 955	550.016	613,769	1,222,206	16,244	30,434	7,732	123,440	1700000	207.121,0
\$30,000 under \$40,000	1,421,330	690,120,4	8 352	395.916	567,348	1,125,441	14,751	64,190	4,658	71,882	0.033,010	4 050 443
\$40,000 under \$50,000	981,323	903 000 3	13.694	763.564	847.913	2,459,980	23,458	197,716	6/1/6	145,089	2,127,129	4,639,142
\$50,000 under \$75,000	0/1,6/0,1	nec'eno'c	200			014 140	£ 1£4	73 087	4.090	156,850	857,757	3,340,290
\$75 000 under \$100.000	331,263	1,888,391	8,838	554,004	373,190	061,617,1	0,10	102,27	3 766	265,476	913,217	5,726,749
\$100 000 under \$200.000	302,853	1,962,531	13,437	970,850	372,803	3,116,730		150 364	1 557	160.012	292,558	3,354,230
\$200 000 under \$500 000	98,566	665,401	6,604	559,328	142,696	3,004,455	024.0	100,005	658	169,005	53,299	707,679
\$500 000 under \$1 000 000	16,602	129,144	1,383	** 117,582	30,900	1,326,067	7,300		392	252 139	25,252	350,380
\$1,000,000 or more	7,869	66,951	:	:	16,695	3,049,927			ŝ		200	2 508 630
Nontaxable refurns, total	91,531	314,270	116,485	4,271,298	664,869	2,217,554	39,810	1,277,142	266,865	34,477,076	3,091,002	2,000,000

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Pnmary IR	Pnmary IRA payments	Secondary	Secondary IRA payments	Deduction for self-employment tax	ion for yment tax	Payme Keog	Payments to a Keogh plan	Forfeited inte	Forfeited interest penalty	Almor	Alimony paid
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(101)	(108)
All returns, total	4,211,741	6,400,933	1,912,395	2,629,244	11,751,761	10,712,138	840,087	6,912,855	989,496	196,726	673,072	5,302,480
No adjusted gross income	17,391	29,515	6,269	10,903	137,513	94,445	1,290	8,121	15,910	4,251	7.688	88,988
\$1 under \$5,000	68,441	92,486	6,700	13,233	933,050	183,667	7,752	8,680	72,519	17,315	18,028	70,042
\$5,000 under \$10,000	206,632	312,725	31,838	52,586	1,304,278	525,051	•	:	85,990	16,673	23,767	108,363
\$10,000 under \$15,000	282,818	464,983	56,281	79,267	1,112,679	599,160	16,902	20,502	131,911	14,452	42,716	144,674
\$15,000 under \$20,000	413,930	635,562	101,293	127,801	1,051,633	685,448	14,281	22,932	104,761	15,485	49,954	213,244
\$20,000 under \$25,000	538,635	835,657	139,252	185,457	885,830	635,068	28,839	46,326	92,535	086'6	34,690	187.081
\$25,000 under \$30,000	524,372	751,334	211,709	264,509	860,258	712,405	28.782	103,514	58,951	6,019	24,329	129,944
\$30,000 under \$40,000	802,387	1,103,963	402,462	599,872	1,293,771	1,147,928	59,143	174,005	115,514	25,050	96,642	507,714
\$40,000 under \$50,000	550,065	677,333	352,641	358,204	1,088,970	1,055,818	67,762	236,381	80,440	15,321	84,108	482,353
\$50,000 under \$75,000	369,884	665,497	259,892	395,274	1,570,506	1,821,373	177,151	770,346	140,502	23,512	114,594	777,096
\$75,000 under \$100,000	172,201	325,787	132,237	206,603	612,907	1,063,426	127,637	893,058	48,374	22,777	66,180	594,443
\$100,000 under \$200,000	194,518	370,709	155,475	245,196	669,949	1,521,841	202,718	2,373,841	34.254	19,064	71,731	941,888
\$200,000 under \$500,000	26,690	108,752	45,868	74,331	189,253	548,680	101,88	1,807,926	5,758	4,779	29,196	661,148
\$500,000 under \$1,000,000	9,760	18,848	7,494	11,435	29,039	86,065	18,731	** 447,224	1,331	1,030	6,380	220,729
\$1,000,000 or more	4,016	7,783	2,983	4,572	12,125	31,766	:	:	746	1,020	3,071	174,774
Taxable returns, total	3,991,193	6,082,458	1,816,569	2,491,863	9,059,220	9,435,754	820,908	6,850,625	822,957	157,254	618,452	5,003,476
No adjusted gross income	201	400	44	49	2,045	3,260	70	742	1,029	64	66	4,425
\$1 under \$5,000	. 15.624	. 18.251	1	1	87,855	9,648	** 2,468	2,240	. 34,372	. 2,210	1	!
\$5,000 under \$10,000	141,960	219,513	. 25	. 20	484,192	189,839	:	:	47,714	5,303	12,815	67,358
\$10,000 under \$15,000	241,781	402,649	39,130	26,950	624,584	316,904	11,956	12,130	98,106	10,355	33,991	120,784
\$15,000 under \$20,000	383,984	598,935	79,356	103,738	778,869	487,493	12,243	16,252	73,222	13,138	44,804	193,322
\$20,000 under \$25,000	532,734	827,152	133,393	181,197	827,763	561,902	27,088	44,190	91,268	9,925	32,487	166,583
\$25,000 under \$30,000	522,163	746,829	210,226	261,977	823,439	956'859	28,329	102,007	57,407	5,878	24,081	123,500
\$30,000 under \$40,000	798,185	1,097,242	399,266	594,784	1,274,205	1,114,690	57,432	168,706	110,813	23.857	65,607	494,404
\$40,000 under \$50,000	547,939	674,863	351,793	356,583	1,080,354	1,039,136	66,891	230,501	80,168	15,268	84,098	482,208
\$50,000 under \$75,000	369,535	664.932	259,597	394,994	1,565,000	1,808,908	176,772	760,058	138,565	22,731	114,099 *	767,300
\$75,000 under \$100,000	172,167	325,718	132,210	206,551	612,365	1,061,798	127,636	893,058	48,359	22,757	66,119	592,608
\$100,000 under \$200,000	194,506	370,685	155,223	244,693	668,482	1,517,414	202,218	2.366,352	34,133	19.026	71,685	938,786
\$200,000 under \$500,000	56,651	108,676	45,834	74,277	188,976	548,140	89,084	1,807,108	5,735	4,700	29,147	659,460
\$500,000 under \$1,000,000	9,754	18,838	7,490	11,431	28.982	85,942	** 18,723	•• 447,102	1,327	1,028	6,363	220,033
\$1,000,000 or more	4,012	7,775	2,983	4,572	12,108	31,726	:	:	740	1,014	3,059	172,706
And the state of t		!										

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Statutory adjustments—Continued	nts-Continued		Basic standard deduction	deduction	Additional standard deduction	ard deduction
	Self-employed health	Self-employed health insurance deduction	Other adjustments	stments				
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
All returns total	3.047.949	1,906,288	99,191	610,210	81,304,774	340,096,951	11,038,416	10,979,059
No adjusted gross income	40,775	26,192	2	6,410	I	1	ì	1
		0000	8003.	. 35 920	15,887,885	46,365,608	973,949	909,319
\$1 under \$5,000	103,364	39,381	2,080	. 24 677	14,595,854	58,446,408	2,410,210	2,265,693
\$5,000 under \$10,000	217,677	61/16	007.2	. 21 721	12 712 118	54,704,263	2,443,109	2,461,486
\$10,000 under \$15,000	316,172	172,424	621.1	37.831	10,203,706	44,874,339	1,503,521	1,510,906
\$15,000 under \$20,000	290,390	679,661	255.				2000	1 151 793
620 000 index \$25 000	259.580	144,117	11,721	34,476	7,851,889	35,719,146	1,120,602	613,687
\$20,000 under \$20,000	258.045	165,432	. 17,882	. 31,642	5,750,654	26,931,070	012,283	850.331
#53,000 under #30,000 .	353 587	202.531	6,445	35,980	7,451,230	36,478,047	200,100	100,000
\$30,000 under \$40,000	220,355	152 783	• 4.986	- 23,591	3,745,935	19,797,317	483,645	060,110
\$40,000 under \$50,000	365 521	239.350	41,443	** 346,191	2,590,095	14,013,819	474,583	514,006
\$50,000 under \$75,000	1000		•	:	315 936	1,717,418	94,745	102,109
\$75,000 under \$100,000	201,519	161,969	: :	:	155 151	821.606	57,915	64,674
\$100,000 under \$200,000 .	247,344	216.244	: :	:	33.098	168,790	9.979	10,647
\$200,000 under \$500,000	113,162	119,041		7715	8.272	43,360	2.070	2,244
\$500,000 under \$1,000,000	22,391	290'62	130	4 457	2,951	15.760	722	804
\$1,000,000 or more	11,763	14,133	3			349 509 075	8 414 806	8.340.592
Taxeble returns, totel	2,521,844	1,623,511	89,292	528,428	56,180,240	0.000,000		
No adjusted gross income	- 185	•• 174	ı	l	ı	i	ı	
	:	;		!	4.355.253	8,768,276	- 11,850	10,068
\$1 under \$5,000	: :	000	. 248	1 844	8,355,017	27,934,218	1,178,030	1,009,655
\$5,000 under \$10,000	73,252	22.333	2404	690 06 •	8.725.477	33,715,368	2,026,594	1,989,798
\$10,000 under \$15,000	191,704	99,504	101, 2,	* 23.295	8,918,651	37,905,598	1,492,684	1,501,523
\$15,000 under \$20,000	224,410	674'06	5				1110 806	1 151 210
000 363 1856 000 063	236.360	127,697	. 11,720	• 34,434	7,802,990	35,444,153	560 649	613,648
000 000 000 000 000	247 824	158.642	17,859	* 31,602	5,735,854	26,647,373	012,231	D 67 BBA
\$25,000 under \$30,000	246.489	196.516	6,438	35,719	7,439,145	36,410,130	849,889	027,100
and and an analysis	300 000	149 275	* 4.986	. 23,591	3,742,667	19,779,480	483,622	990,110
\$40,000 under \$50,000	363.125	236,705	** 41,432	** 345,708	2,589,931	14,013,067	474,583	214,000
			:	;	315.867	1,717,080	94,738	102,104
\$75,000 under \$100,000	201,485	161,923	:	;	155.121	821,452	57,915	64,674
\$100,000 under \$200,000 .	246,979	216.082	:	;	33.068	168,639	6,979	10,647
\$200,000 under \$500,000	113,076	18,934	Č	7716	8 259	43,300	2,067	2,242
\$500,000 under \$1,000,000	22,376	25,063	517	7.1.0	2.946	15,740	722	804
\$1,000.000 or more	11,755	14,143	8	i i			0.000.00	2 638 467
Nootaxable returns total	526,105	282,777	868'6	81,782	23,124,527	770,515,08	2,020,2	

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income								
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
All returns, total	32,489,918	467,686,116	231,296,627	491,084,154	92,717,816	2,284,087,935	92,635,791	454,502,664
No adjusted gross income	a g	ı	1,828,914	3,896,964	ı	ı	4,154	27,878
\$1 under \$5,000	180,966	1,909,684	13,038,208	27,956,257	4,441,923	2,828,210	4,360,242	453,015
\$5,000 under \$10,000	623,989	5,875,405	22,598,504	48,488,790	8,970,131	20.610.032	8,961,989	3,146,850
\$10,000 under \$15,000	1,070,306	10,372,463	24,944,714	53,529,392	11,459,744	57,887,782	11,456,138	8,711,820
\$15,000 under \$20,000	1,384,891	12,904,567	22,521,301	48,348,557	11,112,897	95,811,645	11,119,874	14,384,951
\$20,000 under \$25,000	1,840,043	16,683,770	20,152,663	43,272,360	9,507,351	121,286,673	9,507,376	18,261,281
\$25,000 under \$30,000	2,122,966	19,449,844	17,691,521	37,978,924	7,792,276	131,461,525	7,792,283	20,233,004
\$30,000 under \$40,000	4,895,274	48,774,221	29,904,825	64,212,231	12,270,598	279,498,355	12,269,946	45,548,542
\$40,000 under \$50,000	5.070,870	55,340,534	24,141,616	51,843,246	8,796,438	266,283,650	8,797,118	43,892,247
\$50,000 under \$75,000	8,800,110	118,155,566	33,588,146	72,162,799	11,360,001	481,213,204	11,360,140	88,589,237
\$75,000 under \$100,000	3,255,693	58,343,227	10,688,857	22,953,099	3,569,027	221,951,126	3,569,077	47,275,014
\$100,000 under \$200,000	2,442,750	64,497,445	7,685,229	15,615,443	2,592,619	258,310,875	2,592,650	63,139,214
\$200,000 under \$500,000	642,915	30,210,964	2,023,729	806,654	674,805	165,216,471	674,814	46,552,090
\$500,000 under \$1,000,000	110,078	9,969,470	344,964	13,778	118,137	69,658,824	118,139	20,603,250
\$1,000,000 or more	49.067	15,198,955	143,436	2,660	51,870	112,069,567	51,873	33,684,273
Texable returns, total	30,535,776	435,139,108	179,296,061	379,540,328	88,701,684	2,273,340,079	88,722,034	452,863,576
No adjusted gross income	ı	ı	25,305	54,212	1	ı	3,954	27,508
\$1 under \$5,000	. 4,018	. 8,905	9,092	19,297	4,354,417	2,825,301	4,358,974	452,614
\$5,000 under \$10,000	184,958	955,957	7,032,128	15,088,908	8,540,289	20,294,412	8,548,178	3,099,444
\$10,000 under \$15,000	554,884	3,472,241	11,504,998	24,679,189	9,278,975	52,589,783	9,279,997	7,916,642
\$15,000 under \$20,000.	987,334	7,162,916	16,286,841	34,962,709	9,903,895	91,873,904	906'506'6	13,793,679
\$20,000 under \$25,000	1,641,216	13,019,015	19,145,098	41,110,557	9,442,793	121,016,684	9,442,818	18,220,744
\$25,000 under \$30,000	2,042,599	17,609,622	17,301,643	37,141,655	7,778,298	131,293,537	7,778,306	20,207,726
\$30,000 under \$40,000	4,810,900	45,902,848	29,563,146	63,478,647	12,250,179	279,150,323	12,250,179	45,496,018
\$40,000 under \$50,000	5,048,719	54,389,522	24,065,458	51,680,283	8,790,472	266,104,645	8,791,152	43,862,827
\$50,000 under \$75,000	8,769,462	116,219,200	33,500,501	71,974,944	11,357,470	481,169,069	11,357,583	88,581,925
\$75,000 under \$100,000	3,253,281	58,109,288	10,682,463	22,939,407	3,568,647	221,941,055	3,568,697	47,272,907
\$100,000 under \$200,000	2,437,549	63,795,865	7,670,799	15,586,153	2,591,651	258,219,351	2,591,682	63,115,390
\$200,000 under \$500,000	641,975	29,861,672	2,020,988	805,123	674,632	165,185,602	674,638	46,543,535
\$500,000 under \$1,000,000	109,898	9,787,101	344,401	13,661	118,104	69,643,371	118,104	20,598,819
\$1,000,000 or more	48,982	14,844,956	143,200	5,583	51,861	112,033,041	51,864	33,673,799
Nontaxable returns, total	1,954,142	32,547,008	52,000,566	111,543,826	4,016,131	10,747,857	3,913,757	1,639,088

Estimate should be used with caution due to the small number of sample.
 Data combined to avoid disclosure of information for specific taxpayers.
 NOTE: Detail may not add to totals because of rounding.

Table 1.5—Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

	Number of	Adjusted	Salaries a	and wages	Taxable	interest	Standard	deduction	Exemp	otions
Size of adjusted gross income	returns	gross income	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	19,131,143	203,830,476	19,056,905	203,326,563	6,028,736	503,913	19,131,143	59,222,812	13,579,357	29,175,634
Under \$5,000	6,967,586	17,084,474	6,893,349	16,933,512	1,925,169	150,963	6,967,586	17,894,312	2,498,268	5,367,013
\$5,000 under \$10,000	4,076,059	29,392,346	4,076,059	29,318,231	1,077,452	74,115	4,076,059	13,852,580	3,149,089	6,766,77
\$10,000 under \$15,000	2,798,233	34,801,002	2,798,233	34,738,104	856,751	62,898	2,798,233	9,503,961	2,642,735	5,676,61
\$15,000 under \$20,000	2,056,590	35,335,122	2,056,590	35,269,858	747,395	65,264	2,056,590	6,989,395	2,056,590	4,419,91
\$20,000 under \$25,000	1,543,948	34,631,901	1,543,948	34,567,058	565,813	64,843	1,543,948	5,244,158	1,543,948	3,316,47
\$25,000 under \$30,000	872,796	23,695,905	872,796	23,657,201	426,366	38,704	872,796	2,965,250	872,796	1,875,25
\$30,000 under \$40,000	695,052	23,533,799	695,052	23,497,401	345,847	36,398	695,052	2,362,170	695,052	1,493,69
\$40,000 or more	120,879	5,355,928	120,879	5,345,200	83,944	10,728	120,879	410,987	120,879	259,88
Taxable returns, total	13,683,426	190,675,220	13,683,426	190,217,484	5,387,682	457,736	13,683,426	45,174,251	10,684,819	22,956,64
Under \$5,000	1,916,139	6,021,170	1,916,139	5,913,004	1,324,243	108,167	1,916,139	5,193,067	_	-
\$5,000 under \$10,000	3,679,789	27,300,394	3,679,789	27,229,660	1,037,323	70,735	3,679,789	12,505,263	2,752,819	5,914,79
\$10,000 under \$15,000	2,798,233	34,801,002	2,798,233	34,738,104	856,751	62,898	2,798,233	9,503,961	2,642,735	5,676,61
\$15,000 under \$20,000	2,056,590	35,335,122	2,056,590	35,269,858	747,395	65,264	2,056,590	6,989,395	2,056,590	4,419,91
\$20,000 under \$25,000	1,543,948	34,631,901	1,543,948	34,567,058	565,813	64,843	1,543,948	5,244,158	1,543,948	3,316,47
\$25,000 under \$30,000	872,796	23,695,905	872,796	23,657,201	426,366	38,704	872,796	2,965,250	872,796	1,875,25
\$30,000 under \$40,000	695,052	23,533,799	695,052	23,497,401	345,847	36,398	695,052	2,362,170	695,052	1,493,69
\$40,000 or more	120,879	5,355,928	120,879	5,345,200	83,944	10,728	120,879	410,987	120,879	259,88
Nontaxable returns, total	5,447,717	13,155,256	5, 37 3,479	13,109,079	641,055	46,177	5,447,717	14,048,561	2,894,538	6,218,99
	Taxable	income	Total ta	x liability	Income ta	x withheld	Overpayme	ent refunded	Tax due at	time of filing
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	10101115									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total		(12) 122,544,548	(13) 13,683,426	(14) 19,550,054	(15) 18,724,841	(16) 26,038,164	(17) 17,597,046	(18) 6,735,908	(19) 1,238,149	(20) 247,797
All returns, total	(11)									
Under \$5,000	(11) 13,763,683	122,544,548	13,683,426	19,550,054	18,724,841	26,038,164	17,597,046	6, 735,908 1,268,715 1,641,063	1,238,149	247,797 7,429 29,928
Under \$5,000 \$5,000 under \$10,000	(11) 13,763,683 1,996,396	1 22 ,544, 548 828,324	13,683,426 1,916,139	19,550,054 124,544	18,724,841 6,621,478	26,038,164 1,385,830	17,597,046 6,541,220	6,735,908 1,268,715 1,641,063 1,085,241	1,238,149 165,530 219,704 272,134	247,797 7,429 29,928 62,285
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	(11) 13,763,683 1,996,396 3,679,789	122,544,548 828,324 8,880,332	13,683,426 1,916,139 3,679,789	19,550,054 124,544 1,332,226	18,724,841 6,621,478 4,025,898	26,038,164 1,385,830 2,943,361	17,597,046 6,541,220 3,831,274	6, 735,908 1,268,715 1,641,063	1,238,149 165,530 219,704 272,134 190,611	247,797 7,429 29,928 62,285 33,312
Under \$5,000 \$5,000 under \$10,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233	122,544,548 828,324 8,880,332 19,620,428	13,683,426 1,916,139 3,679,789 2,798,233	19,550,054 124,544 1,332,226 2,943,223	18,724,841 6,621,478 4,025,898 2,788,201	26,038,164 1,385,830 2,943,361 3,966,179	17,597,046 6,541,220 3,831,274 2,516,067	6,735,908 1,268,715 1,641,063 1,085,241	1,238,149 165,530 219,704 272,134	247,797 7,429 29,928 62,285 33,312 30,688
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590	122,544,548 828,324 8,880,332 19,620,428 23,925,814	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590	19,550,054 124,544 1,332,226 2,943,223 3,589,161	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979	6,735,908 1,268,715 1,641,063 1,085,241 870,740	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354	247,797 7.429 29.928 62,285 33,312 30,688 24,318
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127	1,238,149 165,530 219,704 272,134 190,611 135,434	247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948 872,796	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948 872,796	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294 3,551,032	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515 762,443	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127 589,453	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354	247,797 7,429 29,928 62,285 33,312 30,688 24,318
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397 19,677,938	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896 3,672,105	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948 872,796 695,052	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294 3,551,032 4,058,081	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515 762,443 574,174	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127 589,453 425,839	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354 120,879	247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more Taxeble returns, total Under \$5,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397 19,677,938 4,685,051 122,544,327 828,103	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896 3,672,105 992,044 19,550,054 124,544	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948 872,796 695,052 120,879 13,547,992	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294 3,551,032 4,058,081 1,041,799 24,952,676 489,749	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515 762,443 574,174 97,375 12,420,196	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127 589,453 425,839 69,730 5,650,419	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354 120,879 23,504 1,238,149	247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863 19,975 247,797
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more Taxeble returns, total	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 3,679,789	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397 19,677,938 4,685,051 122,544,327	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896 3,672,105 992,044 19,550,054 124,544 1,332,226	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948 872,796 695,052 120,879 13,547,992 1,825,850 3,644,677	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294 3,551,032 4,058,081 1,041,799 24,952,676 489,749 2,753,954	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515 762,443 574,174 97,375 12,420,196 1,745,592 3,450,053	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127 589,453 425,839 69,730 5,650,419 372,634 1,451,656	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354 120,879 23,504 1,238,149 165,530 219,704	247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863 19,975 247,797 7,429 29,928
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more Taxeble returns, total Under \$5,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397 19,677,938 4,685,051 122,544,327 828,103	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896 3,672,105 992,044 19,550,054 124,544	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948 872,796 695,052 120,879 13,547,992 1,825,850 3,644,677 2,788,201	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294 3,551,032 4,058,081 1,041,799 24,952,676 489,749 2,753,954 3,966,179	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515 762,443 574,174 97,375 12,420,196 1,745,592 3,450,053 2,516,067	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127 589,453 425,839 69,730 5,650,419 372,634 1,451,656 1,085,241	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354 120,879 23,504 1,238,149 165,530 219,704 272,134	247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863 19,975 247,797 7,429 29,928 62,285
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more Taxeble returns, total Under \$5,000 \$5,000 under \$10,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 3,679,789	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397 19,677,938 4,685,051 122,544,327 828,103 8,880,332	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 3,679,789	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896 3,672,105 992,044 19,550,054 124,544 1,332,226 2,943,223 3,589,161	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948 872,796 695,052 120,879 13,547,992 1,825,850 3,644,677 2,788,201 2,056,590	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294 3,551,032 4,058,081 1,041,799 24,952,676 489,749 2,753,954 3,966,179 4,426,589	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515 762,443 574,174 97,375 12,420,196 1,745,592 3,450,053 2,516,067 1,865,979	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127 589,453 425,839 69,730 5,650,419 372,634 1,451,656 1,085,241 870,740	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354 120,879 23,504 1,238,149 165,530 219,704 272,134 190,611	247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863 19,975 247,797 7,429 29,928 62,285 33,312
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more Taxeble returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 3,679,789 2,798,233	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397 19,677,938 4,685,051 122,544,327 828,103 8,880,332 19,620,428	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 2,798,233	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896 3,672,105 992,044 19,550,054 124,544 1,332,226 2,943,223	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948 872,796 695,052 120,879 13,547,992 1,825,850 3,644,677 2,788,201 2,056,590 1,543,948	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294 3,551,032 4,058,081 1,041,799 24,952,676 489,749 2,753,954 3,966,179 4,426,589 4,665,294	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515 762,443 574,174 97,375 12,420,196 1,745,592 3,450,053 2,516,067 1,865,979 1,408,515	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127 589,453 425,839 69,730 5,650,419 372,634 1,451,656 1,085,241 870,740 785,127	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354 120,879 23,504 1,238,149 165,530 219,704 272,134 190,611 135,434	247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863 19,975 247,797 7,429 29,928 62,285 33,312 30,688
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more Taxeble returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 3,679,789 2,798,233 2,056,590	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397 19,677,938 4,685,051 122,544,327 828,103 8,880,332 19,620,428 23,925,814	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 3,679,789 2,798,233 2,056,590	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896 3,672,105 992,044 19,550,054 124,544 1,332,226 2,943,223 3,589,161	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948 872,796 695,052 120,879 13,547,992 1,825,850 3,644,677 2,788,201 2,056,590	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294 3,551,032 4,058,081 1,041,799 24,952,676 489,749 2,753,954 3,966,179 4,426,589	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515 762,443 574,174 97,375 12,420,196 1,745,592 3,450,053 2,516,067 1,865,979	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127 589,453 425,839 69,730 5,650,419 372,634 1,451,656 1,085,241 870,740 785,127 589,453	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354 120,879 23,504 1,238,149 165,530 219,704 272,134 190,611 135,434 110,354	247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863 19,975 247,797 7,429 29,928 62,285 33,312 30,688 24,318
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more Taxeble returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397 19,677,938 4,685,051 122,544,327 828,103 8,880,332 19,620,428 23,925,814 26,071,264	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 3,679,789 2,788,233 2,056,590 1,543,948	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896 3,672,105 992,044 19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948 872,796 695,052 120,879 13,547,992 1,825,850 3,644,677 2,788,201 2,056,590 1,543,948	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294 3,551,032 4,058,081 1,041,799 24,952,676 489,749 2,753,954 3,966,179 4,426,589 4,665,294	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515 762,443 574,174 97,375 12,420,196 1,745,592 3,450,053 2,516,067 1,865,979 1,408,515	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127 589,453 425,839 69,730 5,650,419 372,634 1,451,656 1,085,241 870,740 785,127	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354 120,879 23,504 1,238,149 165,530 219,704 272,134 190,611 135,434 110,354 120,879	247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863 19,975 247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more Taxeble returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000	(11) 13,763,683 1,996,396 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796	122,544,548 828,324 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397 19,677,938 4,685,051 122,544,327 828,103 8,880,332 19,620,428 23,925,814 26,071,264 18,855,397	13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796 695,052 120,879 13,683,426 1,916,139 3,679,789 2,798,233 2,056,590 1,543,948 872,796	19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896 3,672,105 992,044 19,550,054 124,544 1,332,226 2,943,223 3,589,161 3,910,855 2,985,896	18,724,841 6,621,478 4,025,898 2,788,201 2,056,590 1,543,948 872,796 695,052 120,879 13,547,992 1,825,850 3,644,677 2,788,201 2,056,590 1,543,948 872,796	26,038,164 1,385,830 2,943,361 3,966,179 4,426,589 4,665,294 3,551,032 4,058,081 1,041,799 24,952,676 489,749 2,753,954 3,966,179 4,426,589 4,665,294 3,551,032	17,597,046 6,541,220 3,831,274 2,516,067 1,865,979 1,408,515 762,443 574,174 97,375 12,420,196 1,745,592 3,450,053 2,516,067 1,865,979 1,408,515 762,443	6,735,908 1,268,715 1,641,063 1,085,241 870,740 785,127 589,453 425,839 69,730 5,650,419 372,634 1,451,656 1,085,241 870,740 785,127 589,453	1,238,149 165,530 219,704 272,134 190,611 135,434 110,354 120,879 23,504 1,238,149 165,530 219,704 272,134 190,611 135,434 110,354	247,797 7,429 29,928 62,285 33,312 30,688 24,318 39,863 19,975 247,797 7,429 29,928 62,285 33,312 30,688 24,318

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based. NOTE: Detail may not add to totals because of rounding

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Palenine								
Size of adjusted gross income	number of returns	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)
All returns, total	26,605,992	465,134,394	23,914,546	415,271,941	10,782,014	15,614,816	109,542	259,199	2,113,534	1,562,145
Under \$5,000	3,680,860	9,622,449	2,985,794	7,357,501	1,260,680	1,109,612	. 16,054	12,621	346,950	206,870
\$5,000 under \$10,000	5,002,456	38,019,508	4,285.678	30,041,554	1,517,718	2,666,130	. 4.015	1,304	305,125	287,926
\$10,000 under \$15,000	4,907,801	61,221,840	4,284,534	50,364,616	1,681,844	3,266,887	. 12,040	10,225	294,310	292,293
\$15,000 under \$20,000	3,828,972	66,479,505	3,533,552	58,312,803	1,374,759	2,659,468	14,425	64.076	229.586	282,329
\$20,000 under \$25,000	2,877,757	64,255,356	2.648,992	56,798,241	1,300,522	2,056,127	. 23,062	. 66,438	232,977	143,046
\$25,000 under \$30,000	1,986,440	54,418,350	1,924,772	50,557,375	975,676	862,684	5,387	24,908	252.229	692,111
\$30,000 under \$40,000	2,583,481	89,363,212	2.543,188	84,519,688	1,496,072	1,779,673	21,160	- 48,772	237,059	85,747
\$40,000 or more	1,738,224	81,754,173	1,708,037	77,320,163	1,174,743	1,214,235	13,399	30.856	782.212	152,666
Taxable returns, total	16,811,460	385,127,870	15,003,642	343,363,681	8,784,712	13,535,422	89,472	247,261	1,794,253	1,299,420
Under \$5.000	734.188	1,617,772	501,443	1,073,019	609,527	442,915	. 4,013	. 2,624	200,166	97,789
\$5,000 under \$10,000	1.660,893	12.975.619	1.269.113	8,670,277	834,048	1,717,601	. 1	1	185,381	166,881
\$10,000 under \$15,000	2.248.581	28,390,883	1,721,622	19,812,725	1,167,627	2,832,495	. 8,026	785.6	249.583	259,818
\$15,000 under \$20,000	3,022,025	53,227,721	2,726,604	45,455,014	1,238,536	2,637,952	14,425	. 64,076	221,561	282.205
\$20,000 under \$25,000	2,841,642	63,488,443	2,612,876	56,063,723	1,288,484	2,047,864	* 23,062	* 66,438	232,977	143,046
525,000 under \$30,000	1,982,427	54,310,047	1,920,759	50,449,072	975.676	862,684	. 5,387	. 24,908	252,229	111,269
\$30,000 under \$40,000	2,583,481	89,363,212	2,543,188	84,519,688	1,496,072	1,779,673	. 21,160	. 48,772	237,059	85,747
\$40,000 or more	1,738,224	81,754,173	1,708,037	77,320,163	1,174,743	1,214,235	13,399	. 30,856	215,297	152,666
Nontaxable returns, total	9,794,532	80,006,524	8,910,904	71,908,260	1,997,302	2,079,394	20,070	11,939	319,281	262,725
			,				Statutory adjustments	tments		
Size of admeted onces income	Unemploymer	Unemployment compensation	100	l otal income	Δ <u>Τ</u>	Total	Pnmary IRA payments	A payments	Secondary IF	Secondary IRA payments
allow a division of the state										
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	3,941,413	7,877,321	26,585,138	466,226,094	743,622	1,091,700	703,470	912,261	146,469	179,439
Under \$5,000	313.200	475,663	3,660,006	9,644,057	. 18,584	. 21,608	18,584	. 21,608	I	1
\$5,000 under \$10,000	953,135	1,765,107	5.002,456	38,071,484	54,700	51,976	54,700	51,976	1	!
\$10,000 under \$15,000	882,346	1,660,250	4,907,801	61,372,163	90,244	150,323	90,244	147,790	1,266	. 2,533
\$15,000 under \$20,000	576,064	1,243,118	3,828,972	66,633,710	118,510	154,205	114,963	147,212	. 7,559	6,993
\$20,000 under \$25,000	425,521	953,456	2,877,757	64,473,614	144,303	218,25/	138,981	148 804	42,101	40.73
\$23,000 under \$30,000	385 891	791,052	2 583 481	89.592.16	110.098	196.004	105.028	138.004	38.188	58,000
\$40,000 or more	170,596	294,202	1,738.224	81,863,964	87,345	109,792	68,185	095'99	38,990	43,232
Taxable returns, total	2,509,071	5,233,915	16,811,460	386,169,914	694,630	1,042,044	654,477	863,549	142,456	178,495
11nder \$5 000	8.026	• 4 434	734 188	1 620 966	. 4 013	3.194	. 4.013	. 3.194	1	ı
\$5.000 under \$10.000	427.468	842.932	1.660,893	13.021.487	42,661	45,868	42,661	45,868	ı	ı
\$10,000 under \$15,000	407,776	762,458	2,248,581	28,519,735	75,887	128,852	75,887	126,320	. 1,266	. 2,533
\$15,000 under \$20,000	461,171	915,040	3,022,025	53,378,262	110,484	150,541	106.938	144,492	. 3,547	. 6.050
\$20,000 under \$25,000	413,483	929,323	2,841,642	63,706,700	144.303	218,257	138,981	190,308	18,364	. 27,950
\$25,000 under \$30,000	234,661	694,475	1,982,427	54,499,583	119,839	189.535	112,784	148,804	42.101	40,731
\$30,000 under \$40,000	385,891	791,052	2,583,481	89,559,216	110,098	196,004	105,028	138,004	38,188	58,000
	060.0	707,467	1,100,1,1	100°100°10	200	201.00	201.00	000	. 4 640	
Nontaxable returns, total	1,432,343	2.643.406	9.773.677	80.056.180	7	40 656	ZY OG X	48 / 14		

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

	Bacts cland	Rosin standard daduction	Additional star	Additional standard deduction	Exen	Exemptions	Taxable	Taxable income	Child care credit	Child care credit
Size of adjusted gross income	Number of returns	Amount	Number of raturns	Amount	Number of exemptions	Amount	Number of raturns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(59)	(30)
All returns, total	26,580,121	123,748,534	2,916,934	2,834,209	61,389,510	131,880,811	19,367,307	236,377,771	1,707,605	800,063
Under \$5,000	3,660,006	13,296,080	349,876	320,582	5,595,322	12,011,382	734,188	472,411	1	1
	4,997,440	22,192,134	814,054	763,366	10,077,244	21,651,026	1,952,138	3,936,019	13,305	. 2,383
\$10,000 under \$15,000	4,907,801	23,014,780	784,602	793,857	11,329,842	24,344,914	3,809,090	15,580,399	228,257	78,447
\$15,000 under \$20,000	3,828,972	18,327,020	391,113	378,190	9,350,865	20,092,891	3,694,015	27,866,208	402.076	187,627
\$20,000 under \$25,000	2,877,757	14,219,973	302,645	315,759	7,398,012	15,898.451	2,873,744	33,829,301	332,124	192,242
\$25,000 under \$30,000	1,986,440	9,948,275	100,846	91,538	5,325,252	11,436,821	1,982,427	32,942,563	222.214	108,569
\$30,000 under \$40,000	2,583,481	13,275,391	91,413	89,449	7,082,375	15,210,150	2,583,481	60,788,223	258,546	115,611
\$40,000 or more	1,738,224	9,474,881	82,386	81,467	5,230,599	771,235,17	1,738,224	690,206,00	500,162	077.70
Taxable returns, total	16,806,444	76,537,671	1,998,237	1,918,720	35,751,146	76,803,221	16,811,460	229,868,257	1,238,789	593,258
Under \$5 000	734 188	1.145.360	1	ı	1	1	734,188	472,411	1	1
\$5 000 undar \$10 000	1.655.877	5,555,819	411,810	357,357	1,547,004	3,324,503	1,660,893	3,737,940	ı	1
\$10,000 under \$15,000	2,248,581	9,159,115	619,292	605,783	3,200,540	6,877,750	2,248,581	11,748,235	98'056	. 935
\$15,000 under \$20,000	3.022.025	13,984,781	389,846	377,367	6,220,174	13,363,913	3,022,025	25,501,660	190,874	77,675
\$20,000 under \$25,000	2,841,642	14,016,922	302,645	315,759	7,185,331	15,441,185	2,841,642	33,714,577	308,047	175,284
\$25,000 under \$30,000	1,982,427	9,925,402	100,846	91,538	5,285,123	11,350,544	1,982,427	32,942,563	222,214	108,569
\$30,000 under \$40,000	2,583,481	13,275,391	91,413	89,449	7,082,375	15,210,150	2,583,481	60,788,223	258,546	115.617
\$40,000 or more	1,738,224	9,474,881	82,386	81,467	5.230,599	11,235,177	1,738,224	60,962,649	251,083	115,178
Nontaxable returns, total	9,773,677	47,210,863	918,697	915,489	25,638,364	55,077,589	2,555,847	6,509,514	468,816	206,805
	Earned inco to offsat before	Earned income credit used to offset income tax before credits	Income tax	Income tax after credits	Income to	Income tax withhelo	Overpayme	Overpayment refunded	Tax due at time of filing	me of filing
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(38)	(40)
All returns, total	4.109.112	1,404,195	16,811,460	34,900,571	24,142,217	48,415,351	22,392,269	21,693,291	3,247,643	1,241,276
			734 188	70.919	2,644,241	444,483	2,769,429	1,144,496	412,107	40,607
\$5.000 under \$10.000	260.622	22,799	1,660,893	559,803	4,257,426	2,232,710	4,338,375	4,692,599	390,924	80,856
\$10,000 under \$15,000	1,499,050	549,384	2,248,581	1,697,315	4,492,773	4,507,361	4,310,370	5,383,922	486,979	154,110
\$15,000 under \$20,000	1,882,397	793,056	3,022,025	3,195,940	3,687,174	6,089,429	3,424,830	3,513,074	371,680	120,267
\$20,000 under \$25,000	467,043	38,956	2,841,642	4,844,765	1 974 043	6 154 819	1,667,425	1,407,239	319,015	134,613
\$20,000 under \$30,000	1 1	 	2.583.481	9.543.770	2.558.963	11,251,046	2,093,867	2,076,854	473,141	242,866
: :	1	ı	1,738,224	10,061,932	1,732,838	11,141,775	1,280,730	1,462,945	455,466	350,928
Taxable returns, total	1,804,382	642,587	16,811,460	34,900,571	15,647,528	43,503,705	13,407,386	10,581,398	3,247,643	1,241,276
Under \$5,000	ı	1	734,188	70,919	431,958	71,095	306,030	43,545	412,107	40,607
	1	1	1,660.893	559,803	1,345,308	925.884	1.256,664	492,476	390,924	80,856
\$10,000 under \$15,000	86,803	55,873	2,248,581	1,697,315	1,969,562	2,277,190	1,717,674	879,539	486,979	154,110
\$15,000 under \$20,000	1,262,575	548,155	3,022,025	3,195,940	2.880,226	5,133,830	2,617,883	2,254,563	338,330	117 029
\$20,000 under \$25,000	455,004	929,85	1 982 427	4.926.129	1.970,030	6,147,507	1,663,412	1,399,927	319,015	134,613
\$30,000 under \$40,000	1	ı	2,583,481	9,543,770	2,558,963	11,251,046	2,093,867	2,076,854	473,141	242,866
\$40,000 or more	I	1	1,738,224	10,061,932	1,732,838	11,141,775	1,280,730	1,462,945	455,466	350.928
Nontaxable returns, total	2,304,730	761,508	l	1	8,494,688	4,911,645	8,984,883	11,111,893	_	1
based at the manufacture of radianial learns of a day of any which the boson of bloods are made.	rodania lleano edt et	an no smitter elemente	hased at it hased							

 Estimate should be used with caution due to the small number of sample returns on which it is based NOTE. Detail may not add to totals because of rounding.

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of admisted pross income	2000											
	returns	income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	ĵ	(2)	(3)	(4)	(2)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	32,489,918	2,056,805,419	28,520,249	1,528,373,598	28,428,964	111,122,693	2,574,641	33,805,475	11,990,517	53,921,197	14,757,047	9,517,997
Under \$5,000	180,966	528,297	68,952	722,092	152,664	347,092	10,444	40,837	52,421	64,667	45,672	21,372
\$5,000 under \$10,000	653,989	4,978,380	252,343	2,055,941	524,805	1,343,246	45,416	479.264	211,353	380,048	140,127	70,151
\$10,000 under \$15,000	1,070,306	13,534,883	562,815	6,247,916	900,799	3,156,198	35,580	319,978	329,750	756,224	477,246	166,527
	20000	44 680 077	1 435 617	030 730 00	Vaa vc v +	2 554 275	75 171	556 825	462 034	1 174 913	666 106	195 788
\$20,000 under \$25,000	1,840,043	41,680,977 58 703 542	1,435,617	45 804 624	1 578 265	2,534,376	87.430	651.387	501.904	918,985	907.035	335,086
\$20,000 under \$35,000	2,441,593	79,486,930	2,172,977	64,108,922	2,015,288	3,892,841	116.079	460,185	727,409	1,374,934	1,194,457	424,294
\$35,000 under \$40,000	2,453,681	92,190,039	2,247,681	77,180,958	2,037,656	3,752,574	105,707	795,519	645,186	1,421,185	1,165,080	463,125
\$40,000 under \$45,000	2.681,249	113,752,610	2,479,372	95,679,560	2,317,130	4,559,486	153,788	1,094,536	804,456	1,532,087	1,320,389	548,691
\$45,000 under \$50,000	2,389,621	113,450,450	2,237,682	96,180,597	2,077,496	3,584,624	119,422	773.536	744,404	1,284,807	1,188,034	498,275
\$50,000 under \$55,000	2,398,600	125,967,934	2,276,072	109,898,734	2.094,372	3,304,601	122,910	744,504	751,087	1,480,848	1,218,759	535,386
\$55,000 under \$60,000	2,032,400	116,794,256	1,918,862	100,913,838	1,862,658	3,682,552	138,730	984,807	726,068	1,614,209	947,979	429,197
\$60,000 under \$75,000	4,369,111	291,901,408	4,131,680	249,731,138	3.004.695	9,989,698	318,212	3 293 838	1,694,165	5.128.845	1,507,265	1.012.021
73,000 under \$100,000	0.60,000,0	000,000,000	201,000,0	200,400,400	000,400,0	000000111	200,000	2020000	1 555 004	10000	1 1 4 7 0 4 4	1 407 240
\$100,000 under \$200,000	2,442,750	319,287,667	2,169,167	108 139 156	634 154	14 297 662	232 618	6.593.854	502.201	8.371.630	320.943	964.809
: _	110 078	73.955.351	93.282	36.934.502	109.574	6,895,308	56,426	3,089,323	95,808	4,156,385	57,442	451,840
\$1,000,000 or more	49,067	121,466,824	41,859	36,614,672	48,980	14,336,638	30,043	4,582,194	44,962	8,975,528	28,823	798,803
faxable returns, total	30,535,776	2,025,936,906	27,457,228	1,511,024,822	26,788,992	104,268,160	2,468,204	32,057,619	11,394,835	52,028,939	14,157,583	9,091,733
Nontaxable returns, total	1,954,142	30,868,513	1,063,021	17,348,776	1,639,973	6,854,533	106,437	1,747,856	595,682	1,892,258	599,464	426,264
	Almon	Alimony received	Business o	Business or profession net income less loss	Sales of ca net gain	Sales of capital assets net gain less loss	Sales of pr than cap	Sales of property other than capital assets	Taxable IRA distributions	distributions	Pensions and annuthes	od annurbes
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	221,676	2,642,243	7,076,970	103,891,090	8,403,368	77,610,734	884,117	-522,919	1,578,173	11,173,593	6,045,635	75,450,874
Under \$5,000	1	1	75,957	42,487	42,911	39,324	9,325	-67,476	3,403	13,456	21,754	167,335
\$5,000 under \$10,000	12,032	73,137	172,941	550,111	147,907	133,946	18,930	-95,456	36,320	95,800	178,007	990,427
\$10,000 under \$15,000 \$15,000 under \$20,000	17,392	131,650	303,781	2.404.102	227,317	272,499	23,600	-15,168	69,244	306,836	361,330	3,001,780
000 000 000 000 000	16.467	80 360	A58 376	3 336 570	372 010	498 182	47 494	-17.180	92 843	517,060	374.591	3.946,602
\$25,000 under \$30,000	22.005	230.947	507.612	3.962,232	340,404	735,424	39,260	-78,226	100,175	424,684	395,310	4,036,581
\$30,000 under \$35,000	30,021	306,302	546,173	3,752,434	461,218	574,788	33,522	-106,777	98.843	578,788	396,819	4,478,051
\$35,000 under \$40,000	14,564	152,412	466,230	3,604,493	431,516	685,842 786 335	44.890	114,521	119,032	860.880	420.598 470.685	4.997.752
nonce de la constant	17.041	£06,161	400,033	0,01,040	345,000	0.00,000	44.267	13 407	121 285	708 316	406.365	5 441 905
\$45,000 under \$50,000	9656	159 934	429.576	3,714,374	477.209	927.795	55,706	-21,339	101,435	510,907	407,362	4,552,581
\$55,000 under \$60,000	. 5,110	808'06 .	359,787	3,330,577	412,943	1,094,066	30,580	-26,416	87,100	384.877	352,747	4,627,408
\$60,000 under \$75,000	13,127	223,772	850,709	9.778,452	1,148,809	3,734,339	93,748	99 506	219,597	1,420,768	780,207	10,219,236 9,055,125
300 000 malar \$100,000	, A	255,757	672,443	25,757,762	1 304 672	12 485 302	161 481	80 398	129 844	1 931 472	456.868	9.013,437
\$100,000 under \$500,000	1.587	67.163	182,515	13,858,400	466,258	13,868,662	88,363	1,731	31,113	892,467	108,372	3,114,639
\$500.000 under \$1,000,000 \$1,000,000 or more	69.	* 2,461 15,756	31,414	3,975,563	94,048	8,530,825	24,051 14,498	-32,057 -19,263	4,865 2,013	252,371 154,018	18,899 8,527	939,219 595,222
Taxable returns, fotal	208,621	2,541,789	6,398,329	99,792,963	7,928,224	75,719,387	810,617	-109,011	1,489,854	10,639,149	5,607,729	72,569,879
Min. A												

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

(All ligures are estimates based on samples—money amounts are in thousands of dollars)

	Rent and roy	Rent and royalty net income	Rent and r	Rent and royalty net loss	Farm ren	Farm rental net income less loss	S Corporate les	Partnership and S Corporation net income less loss	Estate and trust net income less loss	st net income loss	Farm net inc	Farm net income less loss
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	2,800,363	26,034,493	3,625,262	24,423,370	211,523	941,071	3,691,724	74,008,877	264,500	2,965,501	962'899	-1,635,196
Under \$5,000	22,586	55,570	32,906	205,253	3,805	-2,583	24,534	-363,995	4,397	-32,648	6,321	-67,370
\$5,000 under \$10,000	74,145	220,891	72,079	444,242 693 647	. 7,249	31.586	50,532 98,218	-52,203	3,644 10,946	10,096	34,747	-149,379
\$10,000 under \$15,000	102,824	565,812	168,848	967,230	1,341	4.622	81,890	-253,499	9,671	43,203	21,802	-58,436
\$20,000 under \$25,000	152,616	527,050	182,778	905,517	17,819	90,244	151,949	-188,005	16,769	-12,076	54.258	-171,752
\$25,000 under \$30,000	142,128	649,527	190,380	1,052,062	10,887	10 620	132,666	-91,669 49,873	9,266	72.099	38.839	-38,461
\$35,000 under \$45,000	156,952	740,136	235,931	1,254,398	18,366	67,645	195,962	54,364	18,577	46,864	50.698	-19,955
\$45,000	170,790	814,413	230,568	1,432,291	19,713	65,912	172,795	313,397	7,640	23,512	55,637	-141,834
\$45,000 under \$50,000	121,252	774.404	200,580	1,212,579	8,503	9,672	166,519	97,312 810,476	6,704	32,969	33,662	3,774 -28.811
\$50,000 under \$55,000	139 525	738.689	202,698	1.213.190	11,803	54.954	141,812	358,390	7,821	6,879	39,069	53,721
\$60,000 under \$75,000	349,822	2,245,609	499,353	3,476,773	21,583	46,016	444,696	1,739,400	26,105 26,002	86,749 89,091	67,611 63,247	-187,564 -7,147
\$100,000 under \$200,000	401,403	5,543,113	451,890	3,383,451	25,653	248,166	720,758	13,662,376	56,308	552,825	62,754	-188,248
\$200,000 under \$500,000	174,253	4,827,195	122,563	1,484,576	7,427	100,647	363,485	19,165,916	25,548	646,409	23,691	-231,583
\$500,000 under \$1,000,000	39,247	1,830,775	13,678	547,379 493,747	1,396	6,409	81,856 41,224	9,815,744 24,701,179	8,016 4,662	932,759	3,136	-171,381
Taxable returns, total	2,577,595	24,738,540	3,324,323	21,758,753	190,640	903,379	3,458,374	76,606,312	243,148	2,926,595	607,149	-1,181,651
	Unemployn	Unemployment compensation	Soc	Social Security benefits in adjusted gross income	11	Foreign earned income exclusion	d income	Other inc	Other income less loss		Total statutory adjustments	justments
Size of adjusted gross income	Number of returns	Amount	Number of returns		Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(37)	(38)	(66)		(40)	(41)	(42)	(43)	(44)		(45)	(46)
All returns total	2 761 773	7 641 053	2 450 743	+	10 941 329	49.770	2.682.548	2.945.190	15.221,151		7,741,040	23,442,590
All Tetal 19, total	2,701,73	56.00			382	1,705	89.297	8,776	-39,602		57,020	63,765
\$5,000 under \$10,000	36,227	118,440			42,562	1,791	86,834	54,407	. 65		163,674	168,673
\$10,000 under \$15,000 \$15 000 under \$20,000	103.057	292,363		11,542 8,413	33,525 15,256	2,790	111,078	66,240 120,804	125,681		397,652	576,575
\$20,000 under \$25,000	236,609	706,791		_	130,104	2,560	115,123	123,417	227,866		493,003	706,842
\$25,000 under \$30,000	224,597	711,978			337,259	2,163	98'096	165,811	334,951		543,422 582 568	978.346 1 009 560
\$30,000 under \$35,000 \$35,000 under \$40,000	256,772 267,432	674.247		230,797	725,440 916,391	3,212	147,362	176,979	392,772		499,637	966,499
\$40,000 under \$45,000	319,442	830,960		_	1,099,764	1,980	95,576	207,330	452,177	_	539,406	953,755
\$45,000 under \$50,000	258,343	664, 101			911,853	1,792	86,304	215,871	379,408		496,174	936,644
\$50,000 under \$55,000	198,471	351,111		147,577 6	694./44 788 545	1.587	66.481	154.527	410,775		387,060	811,596
\$55,000 under \$75,000	309,403	798,238		_	1,584,201	4,195	213,747	390,469	1,092,046		869,552	2,254,959 3,060,258
\$75,000 under \$100,000	139,736	416,319	_		1,282,547	5.613	312,300	330,330	1,130,1		960 445	5,445,635
\$100,000 under \$200,000	56,864	178,668		246,579 1,6 79,062 6	1,601,914 600,615	8,610 4,375	332,067	354,011	2,725,366		278,548	3,241,113
\$500,000 under \$1,000,000	545	2,213		-	113,677	673 294	53,602 23,206	30,622 16,587	1,216,480		49,598 24,015	675,593 342,141
Taxable returns, total	2,557,687	6,925,040	2,374,753		10,662,438	41,150	2,225,227	2,784,036	14,666,655		7,110,473	22,536,719 905,870
Nontaxable returns, total	204,086	716,013		_	78,892	8,620	457,321	161,154	7,400		130,007	300,00

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

		Itemize	Itemized deductions	Medica	Medical and dental expense	esued	Medical and dental	d dental	Medical	Medical and dental	Taxes pair	Taxes paid deduction
Size of adjusted gross income	Total in taxable	Ξ	limitation		deduction		exbeuses	ses	expense	expense limitation	T	Total
	income	Number of returns	Amount	Number of returns		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(20)		(51)	(52)	(53)	(54)	(55)	(99)	(57)
All returns, total	467,686,116	3,281,966	10,855,059	5,338,966		23,726,113	5,338,966	36,546,038	5,338,966	12,819,925	31,968,877	147,858,392
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	1,909,684 5,875,405 10,372,462	111		128,380 383,825 657,551		648,426 2,120,432 3,706,944	128,380 383,825 657,551	678.204 2,350.874 4,327.854	128,380 383,825 657,551	29,779 230,442 620,909	159,997 526,753 969,478	275,990 880,896 1,514,646
a 15,000 under azu,000	12,304,367					606,763	202,320	3,336,136	025,500	740,137	1,504,433	67/017/7
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$45,000	16,683,770 19,449,844 23,820,411 24,953,810 28,112,038		1111	701,454 556,161 494,175 429,452	· · · · · ·	2,480,468 1,696,374 1,668,730 1,377,865 1,277,196	701,454 556,161 494,175 429,452 335,051	3,665,752 2,834,741 2,872,881 2,579,165	701,454 556,161 494,175 429,452 335,051	1,185,284 1,138,367 1,204,150 1,201,300	1,806,151 2,072,655 2,420,598 2,424,683 2,654,838	3,436,303 4,405,554 5,781,893 6,546,494 8,066,037
	200.31-1.02				:	00111		0010		003,000,0	200,000,0	00000
\$45,000 under \$50,000 \$50,000 under \$55,000	27,228,497	33,415				812,729 768,435	199,471	1,788,814	199,471	976,085 785,611	2,383,238	7,764,346 8,334,227
\$55,000 under \$60,000 \$60,000 under \$75,000	25,806,955 63,897,068	32,895			_	1,377,805	243,382	2,582,829	243,382	1,205,024	4,361,439	20,151,635
\$75,000 under \$100,000	58,343,227	15,160				606,115	148,056	1,552,911	148,056	946,797	3,243,953	19,447,929
\$100,000 under \$200,000 \$200,000 under \$500,000	30,210,964	2,395,079	2,243,314		68,430 9	317,046	68,430 9,235	1,602,009	68,430 9,235	641,293 188,993	2,428,906 638,543	13,714,043
\$500,000 under \$1,000,000	9,969,470	108,064	1,840,580			38,632 14,295	658 163	72,624	658 163	33,993 18,993	109,529	5,434,957 8,357,206
Taxable returns, total	435,139,108 32,547,008	3,275,772 6,194	10,838,443	4,179,486		13,137,962	4,179,486	24,707,357	4,179,486	11,569,395	30,234,264	143,709,944 4,148,448
							Itemized deductions—Continued	inued				
			Ta	Taxes paid deduction—Continued	tion—Continue	g				Interest p	Interest paid deduction	
Size of adjusted gross income	State and local	d local	Real estate taxes	taxes	Persona	Personal property	ŏ	Other taxes		Total	Ноте топ	Home mortgage interest
•		COVE										lotal
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(69)	(60)	(61)	(62)	(63)	(64)	(99)	(99)	(67)	(89)	(69)
All returns, total	27,026,068	88,032,040	28,629,448	54,118,665	10,787,248	3,279,869	6,629,954	2,427,817	27,418,494	4 213,724,926	27,001,296	200,994,537
Under \$5.000 \$5.000 under \$10.000 \$10.000 under \$15.000 \$15.000 under \$20.000	65,951 263,751 613,107 973,612	65,755 128,853 326,303 626,487	133,221 455,267 791,498 1,101,219	190,489 696,123 1,102,069 1,436,326	49,487 206,801 264,165 401,562	13,655 41,421 59,384 80,026	22,661 52,525 158,965 229,347	6,092 14,499 26,890 75,886	129,802 378,758 648,009 1,020,869	801,967 3,442,708 9 5,341,029	116,942 373,186 626,610 1,012,125	757,790 2,095,621 3,304,857 5,200,408
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000	1,423,304 1,714,716 2,101,446 2,126,139	1,173,342 1,872,082 2,813,703 3,263,000	1,510,715 1,783,722 2,085,280 2,124,633	2,019,469 2,299,591 2,693,688 2,965,064	476,515 692,502 804,597 782,921	101,034 137,334 165,907 151,825	375,805 433,287 516,316 474,385	142,459 96,547 108,595 166,606	1,425,446 1,761,590 2,037,069 2,086,415		1,403,538 1,737,156 2,007,366 2,071,446	7,486,569 8,951,113 11,321,461 11,752,913
\$40,000 under \$45,000	2,291,216	4,216,300	2,330,879	3,476,019	844,210	223,686	491,624	150,032	2,277,649		2,260,064	13,458,338
\$45.000 under \$50,000 \$50,000 under \$55,000	2,083,298	4,158,326	2,129,226	3,234,711	854,991	214,321	563,214	156,988			2,066,572	12,868,507
\$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	1,753,515 3,848,256 2,842,610	4,527,533 11,570,238 11,562,069	1,876,179 4,070,641 3,030,114	3,249,950 7,763,507 7,134,877	652,784 1,532,086 1,166,888	187,733 473,750 443,987	951,804 726,145	·	1,808,774 3,915,385 2,903,517	12,456,061 30,793,629 7 27,181,382	1,789,820 3,874,073 2,856,205	12,164,960 29,970,476 26,407,485
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	2,138,501 565,635 97,261	15,072,248 10,081,761 4,403,537	2,281,533 605,859 105,444	7,641,997 3,299,316 916,625	922,906 262,496 43,768	435,089 197,255 62,885	501,583 132,272 25,570	276,047 135,712 51,910	~~~	29,315,627 12,805,498 3,587,266	2,045,176 515,073 81,258	27,291,143 10,624,626 2,353,881
st, bod, bod or more	44,16/	7,534,586	250	687,789	19,340	78,480	12,469					1,164,039
Taxable returns, total	1,049,639	87,034,711 997,330	27,106,934 1,522,515	51,229,408 2,889,257	10,210,508 576,740	3,123,246	6,364,416	2,322,580	1,417,743	199,995,559	1,390,245	188,647,688 12,346,849

Table 2.1—Returns with itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

										1	and dead	
			2	Interest paid deduction—Continued	ction—Continue					Contribution	Contingutions deduction	
Size of admeted order income		H	Home mortgage inte	interest—Continued			Investme	Investment interest	, <u>, , , , , , , , , , , , , , , , , , </u>	Total	Cash on	Cash contributions
סוגם כו מסומיבים פוספים היכינות	Paid to financial institutions	al institutions	Paid to individuals	slenpinip	Deductible points	e points	expense	expense deduction				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(22)	(92)	(77)	(78)	(62)	(80)	(81)
All returns, total	26.137.841	191,583,051	2,980,594	9,411,486	1,951,170	2,173,621	1,627,853	10,354,040	29,551,347	60,573,565	28,926,110	51,277,927
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	110 035	712 564	9.670	45.226	3.528	474	16.520	40.852	121,097	75,476	119,206	88,948
\$5,000 under \$10,000	352,915	1,929,810	33,242	165,811	17,600	11,347	18,090	44,557	428,572	412,642	420,579	417,052
\$10,000 under \$15,000	603,780	3,174,360	37,869	130,497	22,845	51,219	33,306 28,045	77,215	814,066	965,094 1,202,184	789,337	1.036.284
a 15,000 under azu,000	608,608	10,010,4	95,133	443 680	30.314	201,00	61354	07 623	1 573 732	1.816.335	1526.220	1,570,139
\$20,000 under \$25,000	1,323,569	6.536.200	166,334	442,009	62,294	57,384	44,297	86,562	1,819,700	2.279,488	1,785,474	2,041,979
\$30,000 under \$35,000	1,967,422	10,982,795	165,515	338,666	135,194	163,837	46,514	119,781	2,141,721	2,813,023	2,094,816	2,572,137
	1,986,285	11,109,065	230,848	643,848	155,379	155,673	62,890	116,460	2,236,229	3,184,319	2,380,584	2,553,183
one and a second of the second	190,171,2	40.046.060	200,045	652.258	157 177	203 980	62.206	110 883	2 256 641	3 386 517	2.219.324	2.942.392
\$45,000 under \$50,000 \$50 000 under \$55 000	2.077.794	13,101,143	213,348	699,146	152,633	137,316	69,355	125,343	2,249,079	3,325,492	2,205,020	2,978,691
55,000 under \$60,000	1,737,745	11,466,692	215,562	698,268	121,552	106,325	70,224	179,422	1,908,677	3,038,256	1,864,695	2,695,422
\$60,000 under \$75,000	3,771,928	28,611,400	341,179	1,359,076	323,829	332,286 291,546	188.B/0 240,191	471,239	3,155,916	7,095,312	3,114,390	6,068,500
2000000 mides (\$200,000	1 006 368	26.094.935	264 538	1 196 208	245 444	314.065	357,341	1,692,373	2,352,419	8,281,720	2,326,957	6,947,574
\$100,000 under \$500 000	504.043	10.175,541	63,163	449,085	64,337	119,070	194,264	2,054,161	621,256	5,138,471	617,190	4,268,172
\$500,000 under \$1,000,000	79,351	2,246,245	8,748	107,635	10,801	27,874	46,816	1,203,591	107,392	2,212,223	107.001	3,082,097
\$1,000,000 or more	956,15	1.120,021,1	7,000	000,00	1 866 006	205,21	1 522 802	9 106 690	28 161 065	58.671.525	27,589,979	49,593,758
Taxable returns, total	1,335,366	179,803,328	129,692	567,127	85,073	118,355	105,051	1,247,350	1,390,283	1,902,040	1,336,131	1,684,169
						Itemized ded	Itemized deductions—Continued	pa				
	ŏ	ontributions dedu	Contributions deduction—Continued		Moving expenses	xpenses			Miscellan	Miscellaneous deductions subject to 2% AGI limitation	subject to 2% AGI	Imitation
Seven administration of the Seven and the Se							Casualty o	Casualty or theft loss	ř	Total	Unreimburs	Unreimbursed employee
ote of adjusted gross income	Other than cash contributions	contributions r	Carryover Iro	rom prior years					-		Seusines	s expense
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(98)	(87)	(88)	(68)	(06)	(91)	(92)	(63)
All reduction to the	10 557 730	0 581 786	183 546	2 561 302	826 P94	3.651.190	126.489	872.321	7.472.567	26,043,656	8,463,212	23,679,581
letonia, total	027,100,21	9,100,8	200	200,000	2247	3 900	126	1 985	62 271	90 276	13.935	10,514
Under \$5,000	34,223	36.435	12.252	11.626	8.632	25,568	. 8.936	. 40,416	139,092	204,673	53,239	148,421
\$10,000 under \$15,000	259.444	152,428	8.276	13,238	20,779	57,936	13,234	42,084	245,438	608,519	158,819	440,841
\$15,000 under \$20,000	396,017	159,434	14,078	33,248	19,3/9	34,230	217.11	690'/9	329,400	10,00	20,702	500.000
	539,687	222,796	19,114	72,505 39,833	38,326	111,358	7.099	107,635	439,780 526,419	1,593,454	387,049 528,925	1,437,319
\$30,000 under \$35,000	831,556	311,398	14,853	40,491	42,559	125,221	19.081	141,349	587,682	1,585,421	642,817	1,389,995
35,000 under \$40,000	862,662	324,818	13,459	114,840	54,990	145,163	17.090	096'88.	596,127	1,684,209	739.217	1,441,017
\$40,000 under \$45,000	015,750,	430.033	210,1	20.20	200,10	200,023	9 9 9 9 9	. 63 497	545 554	1 698 748	711 025	1 741 763
\$45,000 under \$50,000	960,540	417,385 352,385	10.786	33,500	66,594	219,763	5,964	7,005	495,024	1,667,019	704.679	1,682,096
\$55,000 under \$60,000	869,369	322,854	9,152	24,027	46,275	168,995	. 257	19.	457,931	1,252,899	598,769	1,297,631
\$60,000 under \$75,000 \$75,000 under \$100,000	1,991,388	981,190 975,951	9,703	105,451	116,327	557,928 645,199	7,596 6,668	30,971 13,251	962,875 758,143	3,131,550	950,684	3,202,186
\$100.000 under \$200.000	1,148,536	1,199,943	11,353	286,207	104,082	813,059	4,639	96,311	548.336	3,585,461	654,470	3,399,772
\$200,000 under \$500,000	270,610	937,736	7,023	408,056	20,116	195,559	099	43,903	113,479	1,379,567	124,494	117 826
\$500,000 under \$1,000,000 \$1,000,000 or more	40,838 17,514	2,126,841	1,127	875,391	645	9,251	34 33	17,391	6,000	624,299	4,122	81,557
Taxable retums, total	12,210,454	9,421,216	144,957	2,300,883	798,660	3,562,729	96,107	425,364	7,007,852	24,677,492	8,211,124	22,925,228
Nontexable returns total	A57 266	0000	000					100				

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Cambing loss Cambing loss	itemized deductions—Continued						
10 2% AGI Inmitation—Confuned Cambing loss				Ĺ		i i	
Number of returns Number of returns	Gambling loss deduction	Miscellaneous deductions other than gambling	tions other	Exemptions	ptions	Taxable	Taxable income
(94)		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
## ## ## ## ## ## ## ## ## ## ## ## ##		(86)	(66)	(100)	(101)	(102)	(103)
12.675		35,652	72,493	87,400,374	182,476,939	30,747,391	1,420,200,654
258.791 56.124 15.1657 258.791 66.174 15.1657 258.791 71.037 33.682 264.499 106.841 49.056 268.624 110.936 56.285 116.847 250.882 1122.667 45.296 250.484 110.936 56.285 116.926 250.484 110.936 56.285 116.926 250.484 110.936 56.285 116.926 250.484 110.936 56.285 116.926 250.484 110.936 56.285 116.926 250.484 110.936 56.285 116.926 250.484 113.641 65.721 55.065 250.704 401.810 52.919 22 266.242 22.7074 43.40.68 115.929 2.927 219.433 249.068 115.929 2.927 219.433 249.068 115.929 2.927 219.433 249.068 115.929 2.927 219.433 249.068 115.929 2.927 210.433 249.068 115.929 2.927 210.433 249.068 115.929 2.927 210.433 249.068 115.929 2.927 210.433 249.068 115.232 2.935.946 3.2275 210.433 25.235.331 11.617.457 30.5777 3.395.936 22.428.822 11.762.995 29.119 11.617.457 30.5777 3.395.23 2.940.928 22.428.822 11.762.995 29.119 11.617.457 30.5777 3.395.23 2.940.928 11.617.457 3.395.33 2.233.14 2.265.3		1 %	- 53	334,898	717,708	3,753	* 8,419
388 791		905'6.	. 615	1,852,575	3.971,100	595,452	2,268,337
594.901 71.037 33.682 6.666.528 10.037 82.393 48.490 6.666.528 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.685 110.4870 6.6882 110.44.956 110.44.956 110.44.956 110.44.956 110.4870 6.6882 110.44.956 110.44.956 110.44.956 110.44.956 110.44.956 110.44.956 110.44.956 110.44.956 110.44.956 110.44.956 110.49.97.97.97.97.97.97.97.97.97.97.97.97.97		۷.	(Z) .	2,677,944	5,746,450	1,106,981	7,662,449
686.624 105.841 49.056 6685 1104.870 62.885 1104.870 626.885 1104.870 626.885 1104.870 626.885 1104.870 626.885 1104.870 626.885 1104.870 626.885 1104.870 626.885 1104.870 626.885 1104.870 620.882 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 82.897 62.955 8		1,276	· 8,077	3,989,939 5,068,533	8,562,300 10,876,806	1,666,225 2,046,862	17,326,731
584.498 110,336 62.685 110,366 65.28 110,366 695.368 112,667 45.298 116,572 51.587 695.364 113,641 44.956 595.494 113,641 44.956 595.494 113,641 44.956 595.494 113,641 44.956 595.494 44.956 696.324 279,787 58.065 219,433 25.344 28.068 29.254 29.55 81.00 219,433 22.48,068 15.929 22.955 81.00 23,741 86.829 2.955 81.00 23,741 86.829 2.955 81.00 23,741 86.829 2.955 81.00 23,741 86.829 2.955 81.00 23,741 86.829 2.955 81.00 22.00 23,741 86.829 2.955 81.00 22.00 23,742 81.00 20.00 23,743 25.00 20.00 23,744 81.00 20.00		3,466	. 5,896	5.806.810	12,470,191	2,390,254	43,520,550
595.484 113.641 44.956 115.667 59.588 113.641 44.956 595.484 113.641 44.956 520.882 125.084 82.887 2.25.085 7.95.784 82.887 2.25.085 7.95.784 82.887 2.25.787 799.784 401.810 52.919 2.25.787 2.919 2.25.787 2.919 2.25.787 2.919 2.25.787 2.919 2.25.787 2.919 2.25.787 2.919 2.25.787 2.919 2.25.787 2.919 2.25.787 2.919 2.25.787 2.919		. 248	1 23	6.426.471 7,143.173	13,794,598 15,342,401	2,428,866 2,664,513	53,841,779 70,481,560
595,484 113,641 44,956 50,082 520,882 110,721 51,587 20,882 11,141,813 227,787 58,065 220,882 219,453 248,068 15,929 20,953 219,453 248,068 15,929 2,955 14,438 14,438 14,438 17,428 1,533 11,5133 11,5133		. 2.968	. 4.423	6,819,001	14,642,644	2,385,982	71,623,527
1.141,813 257,054 82,827 28,8287 279,787 3969,242 279,787 58,065 79,787 58,065 72,919 22,19453 248,068 15,929 2,955 14,438 74,428 1,533 11,533		. 5,711	. 697	7,285,427	15,651,848	2,385,481	81.967,547
799,744 401,810 52,919 22,919,74,428 14,438 15,929 22,955 14,438 249,068 15,929 22,955 14,438 249,024 2,173,047 42,8 1,533 1,773,047 45,045 43,497 22,045,024 1,049 1,05		6,947	2,738	13,315,652	28,609.413	4,357,144	199.624.213
219,433 248,068 15,929 22 14,438 14,438 14,438 1,4428 1,533 1,173 14,428 1,533 1,173 14,428 1,533 1,173 14,428 1,533 1,173 14,428 1,533 1,173 14,428 1,533 1,173 14,428 1,175,439 1,175,439 1,175,439 1,175,23		7,063	26 940	7 302 427	14 845 630	2 437 460	240 157 050
88,241 86,829 2,955 18 14,438 74,428 1,533 1,77 4,428 1,342 43,97 21,73,047 43,99 2,955 1,77 4,428 1,349,024 1,30,445 43,497 21,13,944 1,113,944 1,155,437 216,444 1,113,944 1,155,437 216,444 1,113,944 1,155,437 216,444 1,113,944 1,155,437 216,444 1,113,944 1,155,437 216,444 1,113,944 1,155,437 216,444 1,113,944 1,155,437 216,444 1,113,944 1,155,437 216,444 1,113,944 1,155,437 21,113,944 1,155,437 216,444 1,113,944 1,155,437 216,444 1,113,944 1,155,437 216,444 1,113,944 1,155,437 216,444 1,151,131 2,242,882 8,746,621 259,818 11,617,457 305,767 11,617,457 305,767 11,617,457 31,938 310,1382 11,617,457 31,938 313,623 44,773 31,9523 44,778 31,9523 31,901 25,885,992 32,012,779 19,681 55		1,904	8,594	1,947,392	781,998	641,682	155,466,222
Number of returns 130,045 137,997 28 177 130,045 130,045 137,997 28 130,045		542 233	6.046	324,600 135,975	13,319 5,503	109,864 48,919	64,053,743 106,436 732
Income lax before credits Total tax credits Total tax credits		34,308	64,959 7,533	82,382,333 5,018,041	171,722,214	30,519,649 227,742	1,419,456,876 743,777
Number of returns Number of returns Number of returns (104) (105) (106)	Total tax credits	Income tax after credits	credits	Alternative minimum tax	tax tax	Total income tax	ome tax
(104) (105) (106) (106) 30,753,942 308,265,717 3,995,946 3,2 0,000 194,840 67,694 10,607 10,607 15,000 194,840 350,681 51,275 20,607 20,000 1,13,934 1,155,437 216,444 25,000 1,15,432 216,444 25,000 1,13,934 1,155,437 216,444 1,15,432 236,989 1,18,191 236,399 1,18,191 236,989 1,18,191 </td <td></td> <td>Number of returns</td> <td>Amount</td> <td>Number of returns</td> <td>Amount</td> <td>Number of returns</td> <td>Amount</td>		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
30,753,942 308,265,717 3,995,946 3,20 0,000 194,840 67,694 10,607 15,000 194,840 67,694 15,275 20,000 1,113,934 1,155,437 216,444 20,000 2,046,879 2,622,268 178,191 30,000 2,046,879 2,622,268 178,191 30,000 2,389,575 6,888,850 235,331 1 40,000 2,428,892 8,746,621 255,918 1 50,000 2,385,982 11,617,457 305,767 1 50,000 2,385,982 137,19,386 305,767 1 50,000 2,385,982 137,19,386 305,767 1 60,000 2,385,982 137,19,386 301,362 1 55,000 2,385,982 137,19,386 301,362 1 60,000 2,385,982 137,17,366 301,362 1 55,000 2,287,993 137,87,436 301,362 3 50,000 2		(108)	(109)	(110)	(111)	(112)	(113)
. 3,756 . 1869 . 10,607 597,495 330,681 51,275 51,275 51,444 51,113,934 1,155,437 216,444 1,166,249 2,622,268 15,1232 2,046,870 6,888,850 235,331 2,248,8575 6,888,850 25,531 2,248,8575 2,348,9575 1,617,457 305,767 1,762,095 2,94,693 1,762,095 2,94,693 1,762,095 2,94,693 1,777,436 300,362 1,777,436 301,362 1,777,436 301,362 1,777,436 301,362 1,777,436 301,362 1,777,436 301,362 1,777,436 301,362 1,777,436 301,362 1,777,436 301,362 1,777,436 301,362		30,526,121 3	305,059,818	208,836	1,117,994	30,535,776	306,177,812
194.840 67.694 10.607 597.495 350.681 51.275 1,113.944 1,155.437 216,444 1,666.249 2.622.268 151.232 2,046.870 4.369.969 178.191 2,046.870 4.369.969 178.191 2,048.892 8.746.621 259,818 11 2,665.193 11,762.095 291.603 13.65767 2,385.593 11,762.095 291.603 13.717.436 302.476 2,027.281 13.717.436 301.362 13.362 4,357.170 42.075.696 444.773 3 3,253.141 42.075.696 494.326 3 2,000 2,437.491 58.593 33 359.535 4 4,357.170 48.922 32,012.779 19.681 5		- 3,755	1,869	. 263	. 2,277	. 4.018	. 4,146
1,666.249 2,622.268 151,232 2,046.870 2,389,575 6,888.850 2,35,331 2,428,92 2,665,193 11,672,457 305,767 2,385,982 11,762,095 291,603 2,385,982 11,762,095 291,603 2,385,993 13,719,358 302,476 2,202.7281 13,719,358 302,476 2,357,170 37,878,77 644,773 3,253,141 42,075,696 139,523 300 641,691 43,785,996 139,523 300 000 109,866 18,953,819 19,681		184,233 554,769 007,056	67,230 338,119	1,381	5,128	184,958 554,884 087,334	343,247 1 088 698
2.046 870 4.369,969 178,191 2.046 870 6.888 850 235,331 2.389,575 6.888 850 235,331 2.488 850 235,331 2.488 850 235,331 2.488 850 235,331 2.488 850 235,331 2.486,339 235,341 2.385,993 35,347,398 20,2475 20,27,281 37,19,358 302,475 20,27,281 37,19,358 302,475 20,27,281 27,19,358 302,475 20,27,281 27,19,358 302,47,391 26,43,491 26,538,033 36,535 20,000 109,866 18,953,819 34,001 19,681		1 639 782	2 572 919	1 435	1.035	1641216	2.573.954
2,389,575 6,888,850 235,331 2,428,92 2,428,92 8,746,621 259,818 2,665,193 11,617,457 305,767 2,385,993 13,719,358 302,475 2,027,281 13,719,358 301,362 2,027,281 13,719,358 301,362 2,027,281 13,719,358 301,362 2,027,281 13,719,358 301,362 2,027,281 13,719,358 301,362 2,027,391 13,681 13,923 32,012,779 19,681		2,042,449	4,294,125	2,227	4,245	2,042,599	4,298,370
2.365,193 11,617,457 305,767 305,767 2385,992 11,762,095 291,603 203,475 2032,476 2037,281 13,717,436 301,362 2037,281 13,717,436 301,362 2037,70 37,872,779 494,375 300 2,473,491 58,539,033 359,535 300 641,691 19,685 18,953,819 19,681		2,383,267	6,772,773	1,338	11,387	2,383,392	6,784,160 8,657,921
2.385,982 11,762,095 291,603 2.027,281 13,719,358 302,476 2.027,281 13,717,436 301,362 4,357,170 37,872,17 644,773 00 2,437,491 58,539,033 359,355 00 641,691 43,785,936 139,523 000 109,866 18,933,819 34,001 48,922 32,012,779 19,681		2,663,226	11,504,871	2,319	1,314	2.663,274	11,506,184
2,027,281 3,257,170 3,253,141 43,57,170 3,253,141 42,075,696 641,691 643,733 364,226 32,612,779 641,691 641,691 643,773 349,236 349,236 34,001 48,922 32,012,779 19,681		2,385,139	11,638,128	5.636	4,421	2,385,445	11,642,548
4.357,170 37,878,717 644,773 3.253,141 42,075,696 494,326 3.253,141 42,075,696 494,326 3.253,141 43,776,393 359,535 3.253,141 43,776,393 139,523 32,012,779 19,681			13,571,094	5,139	11,947	2,026,955	13,583,040
2,437,491 58,539,033 359,535 641,691 43,785,936 139,523 109,866 18,953,819 34,001 48,922 32,012,779 19,681		4,356,474 3,251,361	37,537,041 41,769,985	25,300 34,739	54,984 85,499	4,357,756 3,253,281	37,592,025 41,855,484
00 109, 43,783,345 139,253 109,866 18,953,819 34,001 48,922 32,012,779 19,681			58,131,947	66,892	239.237	2,437,549	58,371,184
		109.816 48.895	43,313,333 18,751,669 31,481,454	7,111	141,519	109,898	18,893,188 31,696,617
Taxable returns, total	°	<u></u>	305,059,818	208,836	1,117,994	30,535,776	306,177,812
		1	1	-	1	_	1

Estimate should be used with caution due to the small number of sample returns on which it is based.
 Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 2.2—Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, By Marital Status (All figures are estimates based on samples—money amounts are in thousands of dollars)

	All	All returns	Joint returns of	Joint returns of	Separate returns of	etums of	Returns of heads	of heads	Returns of	ls of	Returns of single persons	Returns of
Item	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(6)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Adjusted gross income less deticit	32,489,918	2,056,805,419	22,624,872	1,635,298,850	692,125	35,346,844	1,965,071	81,359,803	27,116	1,206,813	7,180,734	303,593,108
Salaries and wapes	28.520.249	1,528,373,598	20,751,593	1,242,019,241	622,352	24,156,364	1,824,031	66,747,866	25,627	861,323	5,296,646	194,588 804
Taxable interest	28,428,964	111,122,693	20,256,217	74,536,493	540,561	2,385,312	1,478,664	2.891,827	24.835	83,194	6,128,687	31,225,867
Tax-exampt interest	2.574.641	33,805,475	1,720,025	21,916,266	43,613	1 406 583	86,382	1 345 133	7 149	25.572	724,490	10,442,940
State income tax refunds	14,757,047	9,517,997	10,689,451	7,216,338	295,798	197,788	919,901	478,773	18,890	15,633	2,833,007	1,609 465
Almony received	221,676	2,642,243	37,782	140,232	1.024	. 16,356	77.276	1,072,297	ı	1	105,595	1,413.358
Business or profession.	0,00	000 000	7 200	000 000	20000	1 417 954	173 671	000 390 6	. 1 25.4	. 30 550	200 088	14 701 553
Net Income	5,233,242	10.217.132	1,506,185	95,092,448 8.385,912	22.662	142,748	59,736	259,768	902.	. 22,805	254,439	1,405,899
Sale of capital assets						!						
Net gain	5,569,743	83,108,399	3,989,752	63,182,864	87,437	2,317,701	180,091	2.229.371	5,961	46,260	1,306,502	15,332,203
Net toss in AGI	2,833,625	5,497,665	2,009,675	3,912,374	44,589	49,123	108,972	207,002	744	2,152	669,646	1,327,015
Sale of property other than capital assets Taxable IBA distributions	1 578 173	11 173 593	705,075	-505,214 8 741 588	10,613	137.854	50,036	398.376	1.951	13.068	354,933	1,882,706
Pensions and ennutries in AGI	6,045,635	75,450,874	4,198,224	54,675,771	72,873	1,086,581	273,627	2,199,211	6,037	75,165	1,491,875	17,414,146
Rent and royalty:											0	40000
Netincome	2,800,363	26,034,493	2,096,231	20,266,825	38.867	546.412 189.402	92.414 183.885	1 137 126	4,227	9,166	647 193	4,456,645
Farm rental income less loss	211.523	941.071	144,967	622,150	1,605	9,529	+	+	3 ←	÷	966,09	306.123
Partnership and S corporation net income less loss	3,691,724	74,008,877	2,891,332	62,132,002	53,726	1,892,049	129,537	1.675,110	4,507	2,822	612,622	8,306,894
Estate and trust net income less loss	264,500	2,965,501	171,660	1,383,095	7,514	218,082	8,946	117,729	. 111	9,526	76,269	1,237,069
Farm net income less loss	668,296	-1,635,196	575,366	-1,340,451	8.429	-65,452	18,160	-17,138	/E .	61-	466.304	1 343 052
Social Security herefits in 4/31	2.450.743	10 941 329	1.545.027	7,630,089	30,288	137,631	51,434	126,802	4,518	13,589	819,476	3,033,219
Other income less loss	2,945,190	15.221,151	2,279,353	11,767,962	41,053	472,214	93,683	753,066	5,987	59,737	525,114	2,168,173
Total statutory adjustments	7,741,040	23,442,590	6,007,713	18,111,020	127,409	480,797	303.827	884.218	7,297	5.571	1,294,795	3,960,984
Primary IRA payments	1,867,644	2,966,652	1,255,855	1 480 633	1976	33,180	9/6/6	142,913	DZC'.	1,041	493,116	0/6,0//
Perments to a Keoph plan	688,353	6.373,195	582,301	5,527,909	8,864	67,920	18,635	156.670	. 27	. 750	78,525	619,947
Deduction for self-employment tax	5,424,475	6,896,290	4,482,326	5,735,078	69,605	77,834	161,480	175,609	1,871	1,435	709,193	906,332
Self-employed health insurance deduction.	1,724,482	1,230,720	1,349,436	1,052,393	19,594	9,770	58.275	31,095	74	52	297,104 7,180,734	137,409
Total itemized deductions Itemized deductions implation	32,489,918	10,855,059	2 804 487	326,912,326	138.051	334,579	61.582	180,541	696	4,584	276,884	1,102,353
Medical and dental expense deduction	5,338,966	23,726,113	3,371,341	11,899,982	80,531	221.800	332,688	811,762	. 12,231	. 37,746	1,542,175	10,754,823
Taxes paid deduction	31,968,877	147,858,392	22.497.260	115,939,689	667,462	2,505,404	1,944,922	6,543,413	27,116	91,930	6.832,117	22,777,956
Interest paid deduction	27,418,494	213,724,926	20,472,433	170,987,410	581,601	3,070,496	1,706,819	2 204 848	22,385	40.570	6.087.130	10.069.523
Casualty or theft loss	126,489	872,321	77,698	586,662	1,833	. 24,874	19,744	102.611	1	1	27.214	158,174
Moving expenses deduction	826,094	3,651,190	623,397	2,951,557	11,809	61,036	31,515	120,626	80 3	. 57	159.365	517,913
Total miscellaneous deductions	7,999,912	28,134,668	5,223,142	18,502.807	172.829	599.099	1 832 089	1,575,432	21.803	687 220	5.004.890 6.593.488	7,412,431
Total tax credits	3,995,946	3,205,899	3,283,224	2,583,783	19.255	80.848	485,315	229,839	6.081	5,366	202,071	306,063
Child care credit	2,958,064	1,249,662	2,599,459	1,087,192	8,935	3,310	338,045	155,370	. 5,677	1,898	5,948	1,892
Credit for the eldeny or disabled	25,462	4,611	7.8,6.	3,100	3	1010	1 20 00	10 757	80	1 000	15,585	200 761
Foreign tax credit	262,076	1,226,956	426,924	671,759	44	07,040	200,51	16,737	960	3,220	20,733	107.007
income tax before credits	245,186	850'65	96,088	17,898	1	1	147,832	41,142	1	ŀ	1.266	• 18
Minimum tax credit	30,747	165,375	23.964	137,243	530	4,470	753	1,715	9.	. 241	5.494	21,708
General business credit	30 526 121	399,971	130,428	329,255	564 197	4,433 6.275,628	1717 596	9 451 212	21 795	133 742	6.580.410	46 741,107
Alternative minimum fax	208,836	1,117,994	135,826	792,963	11,853	43,375	14,450	49,168	1,700	. 846	45,006	231,643
Total income tax	30,535,776	306,177,812	21,547,147	243,251,092	665,615	6,319,003	1,717,685	9.500.380	21.828	134,588	6.583.500	46,972,749
Total tax liability	31,020,094	321,037,929	21,902,724	255.521,733	672,267	6,512,899	1.744.977	9,902,178	21.828	138.222	6.678.298	48,962,898
Total tax payments	31,418,604	334,446,656	22,160,565	262,982,163	671,851	6,255,434	1,901,136	12,249,182	25,838	180,749	5 628 744	35.874.663
Income tax withheld Estimated tax payments	5,600,153	70.962.055	3.728.172	53 100 500	90.255	1.646.035	156.458	1,460,898	2,345	26,950	1.622,923	14,727,672
Overpayment refunded	21,357,640	38,823,691	14,782,712	27.794,409	374.723	453,393	1,588,792	3,087,509	20,149	54.262	4.591,264	7,434,117
Tax due at time of filing	9,209,876	34,795,526	6,744,560	27,323,576	294,221	988,757	328,870	884,631	4.510	14,215	1.837.715	5,584,347
 Estimate should be used with caution due to the small number of sample returns on which it 	mall number of sau	mple returns on which	it is based									

Estimate should be used with caution due to the small number of sample returns on which it is based
 Data deleted to avoid disclosure of information for specific taxpayers. Defeted data are included in appropriate totals NOTE. Detail may not add to totals because of rounding.

Table 2.3—All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income [All figures are estimates based on samples—money amounts are in thousands of dollars]

					E	xemptions for depende	nts	
		N. arkar at	Number of			Total		
Size of adjusted gross income	Number of returns	Number of exemptions	exemptions for taxpayers	Northernal	Northead	Adjusted	Total in	come tax
			ioi taxpoyoto	Number of retums	Number of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	114,730,123 16,994,919 15,228,872 13,782,424 11,588,597	231,296,627 14,867,122 22,598,504 24,944,714 22,521,301	153,696,610 10,736,701 16,078,626 17,189,987 15,223,918	42,308,444 2,425,392 3,981,042 4,365,389 4,097,205	77,600,016 4,130,421 6,519,878 7,754,727 7,297,383	1,672,992,849 -14,673,172 30,488,975 54,764,749 71,261,960	30,269,928 4,902 72,874 558,260 2,531,244	200,572,112 32,743 7,155 235,196 1,605,512
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	9,691,977 7,873,620 6,707,392 5,639,361 4,906,979	20,152,663 17,691,521 15,728,374 14,176,451 13,203,481	13,650,966 11,628,147 10,345,566 9,119,865 8,434,929	3,539,895 3,202,694 2,820,796 2,693,715 2,556,422	6,501,697 6,063,374 5,382,808 5,056,586 4,768,552	79,355,276 88,094,977 91,635,399 101,101,244 108,435,661	3,358,123 3,141,878 2,779,080 2,675,715 2,545,238	4,461,556 6,188,243 7,177,177 8,762,217 9,962,178
\$45,000 under \$50.000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	3,909,834 3,397,171 2,761,901 5,231,133 3,571,629	10,938,135 9,899,508 8,141,405 15,547,233 10,688,857	6,965,795 6,201,161 5,095,174 9,814,507 6,752,578	2,096,539 1,926,480 1,579,454 3,015,052 2,109,448	3,972,340 3,698,347 3,046,231 5,732,726 3,936,280	99,266,813 101,126,266 90,705,865 201,301,943 179,712,359	2,093,337 1,916,586 1,578,024 3,009,849 2,108,645	9,459,780 10,185,762 9,944,607 24,488,150 25,609,680
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,597,908 676,038 118,350 52,019	7,685,229 2,023,729 344,964 143,436	4,886,384 1,257,328 219,960 95,020	1,446,421 370,533 58,875 23,094	2,798,845 766,401 125,005 48,417	189,678,850 106,508,819 39,354,618 54,872,248	1,444,271 370,065 58,780 23,058	33,374,899 24,561,048 10,081,458 14,454,754
Taxable returns, total	88,733,587 25,996,536	179,296,061 52,000,566	123,799,145 29,897,466	30,269,928 12,038,516	55,496,916 22,103,100	1,573,050,720 99,942,128	30,269,928 —	200,572,112

i				Exemption	ons for dependent	is-Continued				
		Exem	ptions for children at	home			Exemptions	for children awa	y trom home	
Size of adjusted gross income	Number of	Number of	Adjusted	Total inc	come tax	Number of	Number of	Adjusted	Total inc	come tax
	retums	exemptions	gross income less deficit	Number of returns	Amount	returns	exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	39,787,515 2,336,656 3,659,015 3,975,927 3,725,692	71,527,129 3,939,651 5,888,302 6,779,164 6,418,283	1,594,236,249 -14,040,765 28,010,169 49,861,895 64,868,702	28,298,134 4,843 10,065 322,254 2,200,454	190,993,577 30,990 1,882 129,694 1,275,369	920,81 6 19,789 51,656 66,883 74,494	1,301,971 31,651 72,659 101,447 107,540	44,410,940 -573,318 407,587 861,496 1,300,484	850,228 27 20,674 52,958 70,377	6,387,314 453 1,514 28,594 73,922
\$20,000 under \$25,000 . \$25,000 under \$30,000 . \$30,000 under \$35,000 . \$35,000 under \$40,000 . \$40,000 under \$45,000 .	3,288,468 2,989,726 2,644,776 2,544,321 2,456,757	5,869,892 5,533,987 4,985,738 4,749,928 4,507,902	73,780,579 82,312,171 85,969,268 95,498,085 104,234,121	3,112,459 2,929,389 2,603,347 2,526,404 2,445,574	4,055,009 5,673,414 6,634,794 8,159,505 9,486,147	62,670 60,433 81,789 79,402 62,674	87,763 87,995 114,976 111,026 88,438	1,370,750 1,654,233 2,657,732 2,963,143 2,620,017	61,939 59,948 81,541 79,360 62,674	106,783 132,270 266,086 317,128 284,561
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	2,010,506 1,851,528 1,517,715 2,915,416 2,047,133	3,743,835 3,513,844 2,878,931 5,450,777 3,761,836	95,221,932 97,171,519 87,132,546 194,607,208 174,385,039	2,007,303 1,841,659 1,516,296 2,910,564 2,046,341	8,953,231 9,667,447 9,489,317 23,526,633 24,783,193	60,973 51,711 41,394 82,070 58,130	77,841 67,554 62,499 112,931 82,097	2,860,692 2,718,449 2,377,618 5,492,538 4,962,221	60,973 51,711 41,387 81,812 58,130	340,515 351,296 284,278 781,961 742,626
\$100.000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	56,863	2.615,363 724,018 119,617 46,063	181,972,067 102,700,158 38,010,865 52,540,690	1,385,883 356,445 56,773 22,078	31,867,755 23,684,348 9,742,163 13,832,686	52,236 12,583 1,286 642	74,053 18,367 2,105 1,029	6,918,347 3,415,905 882,976 1,520,071	52,225 12,568 1,284 641	1,274,308 769,837 227,046 404,136
Taxable returns, total	28,298,134 11,489,381	51,170,800 20,356,329	1,498,417,576 95,818,673	28, 29 8,134 —	190,993,5 <i>7</i> 7 —	850,228 70,588	1,187,965 114,007	44,394,136 16,804	850,228 —	6,387,314

				Exemption	ons for dependen	ts-Continued				
			Exemptions for parer	nts			Exempti	ons for other dep	endents	
Size of adjusted gross income			Adjusted	Total inc	come tax	Numberel	Niverban al	Adjusted	Total inc	ome tax
	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Ail returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	1,754,257 52,315 165,716 252,462 250,382	2,048,211 54,165 199,766 298,142 293,261	62,027,095 -394,795 1,287,253 3,149,870 4,325,501	1,283,923 54 20,064 100,519 166,738	6,793,827 1,039 1,108 36,964 151,972	1,944,830 79,957 265,561 385,044 330,471	2,722,705 104,954 359,151 575,974 478,299	49,367,199 -91,649 2,028,104 4,874,963 5,673,245	1,230,606 12 26,084 114,655 227,867	4,203,082 • 792 • 2,687 46,433 169,772
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	216,640 152,064 94,022 93,486 66,188	253,491 180,480 119,321 100,316 77,435	4.888,560 4,100,459 3,042,925 3,516,110 2,825,472	186,180 149,961 90,893 93,415 66,063	236,813 284,253 223,672 308,992 274,190	220,692 180,911 122,245 74,008 76,876	290,552 260,912 162,774 95,317 94,778	4,910,343 4,947,116 3,919,447 2,784,048 3,280,449	205,253 179,289 118,875 73,933 76,876	255,356 336,136 286,568 264,824 298,906
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	84,324 58,663 49,981 88,653 55,549	96,857 65,458 61,695 97,636 61,301	4,025,049 3,114,023 2,887,047 5,903,489 4,767,801	84,324 58,637 49,879 88,400 55,538	379,345 329,012 296,219 653,799 640,297	34,634 33,640 29,402 50,319 26,426	53,807 51,491 43,106 71,382 31,046	1,633,068 1,776,519 1,702,093 3,315,654 2,316,253	33,950 33,640 29,402 49,714 26,424	134,338 194,771 187,038 397,806 338,090
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	56,737 14,250 1,953 873	67,564 18,190 2,155 981	7,262,724 3,895,334 1,291,477 2,138,799	56,214 14,225 1,950 870	1,224,952 868,805 316,469 565,929	29,256 4,210 924 256	41,864 5,827 1,128 344	3,863,117 1,246,207 615,752 572,471	29,254 4,201 922 256	684,832 294,405 160,982 149,347
Taxable returns, total	1,283,923 470,334	1,486,745 561,466	57,019,139 5,007,956	1,283,923	6, 79 3, 82 7	1,230,606 714,224	1,651,407 1,071,298	41,993,344 7,373,855	1,230,606	4,203,082

^{*} Estimate should be used with caution because of the small number of sample returns on which it is based NOTE: Detail may not add to totals because of rounding

Table 2.4—All Returns: Exemptions by Type and Number of Exemptions, by Marital Status [All figures are estimates based on samples—money amounts are in thousands of dollars]

									Ex	emptions for de	pendent	S		
				Number	of [Total			,	
Size of adjusted gross income	Number of returns	Number exemption		exemption for taxpa	1	• • • • • • • • • • • • • • • • • • • •				Adjusted			Total income	tax
				ю тахра	yers		ber of ums		umber of emptions	gross incom less deficit		Numb retu		Amount
	(1)	(2)		(3)		(4)		(5)	(6)	ficit r)	(8)
All returns, total	114,730,123	231,296,0	627	153,696,	610	42,30	08,444	77	,600,016	1,672,992,8	48	30,26	9,928	200,572,111
Joint returns of married persons	48,720,459	151,766,8	812	97,435,	902	27,74	46,965	54	,330,910	1,391,480,7	41	23,16	9,008	177,354,244
Separate returns of married persons, total	2,298,928	3,395,	313	2,322,	474	66	69,889	1	,072,839	18,265,9	45	58	7,402	2,625,886
Spouse filing	2,253,946	3,267,	724	2,232,	510	65	50.488	1	,035,214	17,837,7		57	1,189	2,584,761
Spouse not filing .	44,982	127,	589	89,	964		19,402		37,625	428,2	12	1	6,214	41,125
Returns of heads of household	13,786,622	34,190,	141	13,786,	622	12,64	44,634	20	,403,519	232,619,2	85	5,72	4,545	16,595,004
Returns of surviving spouses	93,201	239,	831	93.	201	9	93,201		146,630	2,346,5	89	4	9,749	232,625
Returns of single persons	49,830,912	41,704,	529	40,058,	,411	1,15	53,754	1	.646,119	28,280,2	88	73	9,223	3,764,352
						Exempt	ons for depe	endent	s-Continued					
		Exem	nptions 1	for children a	t home					Exemptions	for chile	dren awa	y from home	
Size of adjusted gross income	Nbd	N	A	djusted		Total in	come tax		Number	Number of	Adj	usted	Total II	ncome tax
	Number of i	Number of exemptions		ss income ss deficit		ber of urns	Amoun	nt	of returns	exemptions		income deficit	Number of returns	Amount
	(9)	(10)		(11)	(12)	(13)		(14)	(15)	(16)	(17)	(18)
All returns, total	39,787,515	71,527,129	1,59	4,236,248	28,29	98,134	190,993,5	577	920,815	1,301,971	44,4	10,940	850,228	6,387,31
Joint returns of married persons	27,065,663	52,020,362	1,35	7,393,738	22,58	83,593	172,715,9	909	393,339	539,319	26,2	65.066	379,338	3,778,8
Separate returns of married persons, total.	581,135	923,475	1	5,720,561	50	04,819	2,264,1	107	61,354	96,934	1,9	69,815	55,447	293,44
Spouse filing	565,871	902,280	1	5,365,365	4	92,650	2,225,1	156	61,331	96,910	1,9	69,250	55,423	293,4
Spouse not filing	15,264	21,195	1	355,196	1	12,170	38,9	951	* 24	• 24		565	• 24	
Returns of heads of household	11,574,492	17,817,974	20	9,471,954	4,9	58,961	14,570,0	203	55,143	64,474	1,9	30,689	44,774	230,5
			i		1				I	ı	l		1	ı

				Exempti	ons tor dependen	ts—Continued				
		E	xemptions for parer	its			Exempt	ions for other dep	endents	
Size of adjusted gross income			Adjusted	Total inc	ome tax	Number	Number	Adjusted	Total in	come tax
	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount	of returns	Number of exemptions	gross income fess deficit	Number of returns	Amount
	(19)	(20)				(26)	(27)	(28)		
All returns, total	1,754,257	2,048,211	62,027,095	1,283,923	6,793,827	1,944,830	2,722,705	49,367,199	1,230,606	4,203,082
Joint returns of married persons	789,112	935,226	41,461,203	661,804	5,023,828	576,873	836,002	23,433,820	455,940	2,462,009
Separate returns of marned persons, total:	14,821	15,073	357,696	14,624	40,547	23,634	37,357	464,823	23,232	55,773
Spouse filing	10,808	11,060	286,111	10,611	38,605	19,450	24,964	391,759	19,212	53,641
Spouse not filing	* 4,013	* 4,013	* 71,585	* 4,013	* 1,942	* 4,184	* 12,394	73,065	* 4,021	* 2,131
Returns of heads of household	843,142	959,166	18,114,820	544,736	1,510,705	1,130,675	1,561,905	21,983,223	627,870	1,363,734
Returns of surviving spouses	* 1,662	1,662	* 149,845	1,662	* 16,796		_		-	_
Returns of single persons	105,520	137,083	1,943,532	61,096	201,952	213,648	287,441	3,485,333	123,564	321,567

49,749

232,625

410,979

601,245

14,245,369

370,669

2,084,505

1,210,933

93,201

473,024

144,968

620,350

2,346,589

9,303,407

NOTE: Detail may not add to totals because of rounding

Returns of surviving spouses

Returns of single persons

^{*} Estimate should be used with caution because of the small number of sample returns on which it is based.

Table 3.1—Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation by Size of Adjusted Gross Income

[All figures are estmates based on samples—money amounts are in thousands of dollars]

Type of tax computation by	Number of	Adjusted	Taxable	Modified	regular tax computation	regular tax computation	Тах де	Tax generated	income tax before credits	efore credits
size of adjusted gross income	ratums	gross income	псоте	taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
Returns with regular tax computation only	91,056,144	3,073,704,496	2,011,670,067	2,011,971,202	91,051,128	378,673,522	91,056,144	378,709,992	91,056,144	379,166,826
Under \$5.000	4,122,687	11,088,307	2,464,587	2,464,653	4,117,671	368,043	4,122,687	370,294	4,122,687	370,294
\$5,000 under \$10,000	8,921,352	68,756,478	20,403,876	20,404,038	8,921,352	3,056,541	8,921,352	3,060,889	8,921,352	3,063,245
\$10,000 under \$15,000	11,438,731	144,073,902	57,722,064	57,723,681	11,438,731	8,653,141	11,438,731	8,658,886	11,438,731	8,660,764
\$15,000 under \$20,000	11,110,339	193.254,161	95,773,667	95,773,587	11,110,339	14,361,276	11,110,339	14,366,930	11,110,339	14,373,660
\$20,000 under \$25,000	9,506,337	213,080,043	121,265,484	121,276,078	9.506,337	18,204,313	9,506,337	18,208,997	9,506,337	18,255,305
\$25,000 under \$30,000	7,789,813	213,807,206	131,392,008	131,430,354	7,789,813	20,203,376	7,789,813	20,206,373	7,789,813	20,212,904
\$30,000 under \$40,000	12,268,904	426,443,208	279,460,051	279,520,637	12,268,904	45,481,286	12,268,904	45,485,354	12,268,904	45,539,972
\$40,000 under \$50,000	8,796,438	392,678,471	266,283,650	266,354,999	8,796,438	43,788,872	8,796,438	43,791,607	8.796,438	43,889,810
\$50,000 under \$75,000	11,258,500	677,318,412	475,638,880	475,770,530	11,258,500	87,152,586	11,258,500	87,154,124	11,258,500	87,282,258
\$75,000 under \$100,000	3,451,995	294,470,996	213,339,817	213,397,431	3,451,995	45,121,846	3,451,995	45,123,182	3,451,995	45,168,163
\$100,000 under \$200,000	1,933,198	247,424,667	184,523,640	184,675,036	1,933,198	44,680,476	1,933,198	44,681,292	1,933,198	44,702,872
\$200,000 under \$500,000	382,533	109,001,203	90,945,358	90,976,937	382,533	25,706,164	382,533	25,706,334	382,533	25,733,241
\$500,000 under \$1,000,000	54,515	36,389,362	31,815,537	31,756,617 40,446,624	54,515	9,489,602	54,515	9,489,625	54,515	9,496,776
Returns with Form 8615										
tax computation										
Total	287,777	1,284,384	1,100,073	1,135,527	287,777	197,799	287,777	290,002	287,777	290,002
Under \$5,000	233,006	492,524	363,391	369,864	233,006	54,386	233,006	81,522	233,006	81,522
\$5,000 under \$10,000	32,727	227,832	206,104	206,104	32,727	30,900	32,727	57,553	32,727	57,553
\$10,000 under \$15,000	. 14,143	181,904	- 165,709	194,690	14,143	. 24,843	14,143	. 45,237	. 14,143	45,237
\$15,000 under \$20,000	2,533	41,977	37,978	37,978	2,533	7,697	2,533	559,01	2,533	CC0,01
\$20,000 under \$25,000	1,014	21,740	\$ 50 517	- 50 547	10,-	3,243	1.014	5/6'6	1,0,1	000.00
\$23,000 under \$30,000	1.014	98.86	. 38 301	.38.301	1014	. 8 043	1.014	. 8.542	1.014	. 8,542
\$40.000 under \$50.000	!	1	1		1	1		1	!	1
\$50,000 under \$75,000	1	ı	1	ı	١	ı	1	I	I	1
\$75,000 under \$100,000	- 648	. 50,609	* 50,252	. 50,252	. 648	. 12,904	. 648	. 15,589	. 648	15,589
\$100,000 under \$200,000	86.	. 18,468	• 18,072	. 18,072	86.	. 5,198	86.	. 5.077	86.	5,077
\$200,000 under \$500,000	1 5	3	1 6	6	1 8	1 80 80	1 8	1 92. 00.	1 %	327.00.
\$300,000 under \$1,000,000	37	62 441	56 184	56.184	37	17.264	37	16.989	37	16,989
	5	į			i		i			
tex commitation										
Total	1,264,046	318,425,722	271,317,500	271,327,777	1,264,046	76,391,047	1,264,046	74,841,621	1,264,046	74,981,140
1 pager 65 000	1			1	ı	-	ı	1	ı	1
\$5.000 under \$10.000	ı	1	1	ı	ı	ı	1	1	ı	1
\$10,000 under \$15,000	i	!	ı	1	ı	1	ı	1	ŀ	1
\$15,000 under \$20,000	1	1	1	1	1	1	1	1	ı	l
\$20,000 under \$25,000	1	ı	1	1	ı	1	ı	1	ı	1
\$25,000 under \$30,000	1	ı	1	ı	i	1	١	1	1	1
\$30,000 under \$40,000	ı	ı	ı	1	ł	1	1	ı	1	I
\$40,000 under \$50,000	1	1	ı	1	ı	1	1	1	ı	
\$50,000 under \$75,000	101,501	6,561,440	5,574,324	5,574,324	101,501	1,315,981	101,501	1,306,965	101,501	1,306,965
\$75,000 under \$100,000	116,384	10,264,657	8,561,057	8,561,057	116,384	2,113,747	116,384	2,088,386	116,384	2,091,258
\$100,000 under \$200,000	659,322	90,961,021	73,769,163	73,774,970	659,322	18,618,588	659,322	18,390,049	659,322	18,431,223
\$200,000 under \$500,000	292,272	86,900,196	74,271,112	74,274,440	292,272	21,122,795	292,272	20,763,879	292,272	20,818,361
\$500,000 under \$1,000,000	63,536	42,994,081	37,769,911	37,770,662	63,536	11,294,890	63,536	11,065,872	63,536	11,083,706
al out two or more	31.031	80 /44 32/	1,371,934	11.372.325	131.03	250 040	31.03	74,027.17	20,10	770.043.13

Table 3.1—Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation by Size of Adjusted Gross Income
[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Total tax credits	credits	Income tax	Income tax after credits	Alternative	Alternative minimum tax		Tota	Total income tax		
T. Constitution of the constitution by									As a perc	As a percentage of	Average
iype of tax computation by size of adjusted gross income	Number of returns	Amount	Number of refurns	Amount	Number of retums	Amount	Number of retums	Amount	Modified taxable income	Adjusted gross income	income tax (dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns with regular tax computation only							000 07 7 20	200 000	Ç	ç	400
Total	12,471,255	6,456,285	87,145,307	372,710,541	176,225	620,925	87,149,932	3/3,331,466	18.5	1.5.1	901,
Under \$5,000	669'6 •	. 473	4,121,414	369,821	3,799	. 120	4,121,414	369,941	15.0	E 4	337
\$5,000 under \$10,000	480,624	55,695	8,507,562	3,007,550	5,072	.41	9,264,832	7,758,896	13.4	5.4	678
\$10,000 under \$15,000	3,309,728	1.559.243	9,901,355	12,814,417	. 48	104	9,901,362	12,814,521	13.4	9.9	1,153
\$20,000 under \$25,000	1,221,669	378,705	9,441,772	17,876,601	. 187	. 126	9,441,779	17,876,727	14.7	4.0	1,881
\$25,000 under \$30,000	565,902	259,529	7,775,826	19,953,376	2,559	4,198	7,775,835	19,957,574	2.51	9.9 9.9	3,524
\$30,000 under \$40,000	1,052,188	483,583	12,248,915	45,056,389	068'9	5,622	12,249,165 8 790 472	43,454,063	16.3	1.1	4,940
\$40,000 under \$50,000	1,000,767	827.636	11 255 091	86 454 623	38.094	74,798	11,255,969	86,529,421	18.2	12.8	7,686
\$25,000 under \$100,000	511,729	341,119	3,449,836	44,827,044	33,464	81,240	3,451,622	44,908,285	21.0	15.3	13,009
\$100,000 under \$200,000	259,434	401,019	1,931,419	44,301,853	54,084	179,093	1,932,232	44,480,946	24.1	18.0	23,009
\$200,000 under \$500,000	73,990	394,199	381,992	25,339,042	29.55 808.6	47.340	54.496	9,408,125	29.6	25.9	172,579
\$500,000 under \$1,000,000	7,104	275,816	20,777	12,141,745	926	55,724	20,796	12,197,470	30.2	26.6	586.360
Raturns with Form 8615											
tax computation	8.047	501	287,777	289,501	13,867	3,680	287,777	293,181	25.8	22.8	1,019
000 99 20 701	•6019	. 228	233 006	81,295	• 10,068	. 921	233,006	82,215	22.2	16.7	353
\$5,000 under \$10,000	600	1	32,727	57,553	. 2,533	. 929	32,727	58,482	28.4	25.7	1,787
\$10,000 under \$15,000	ļ	I	. 14,143	. 45,237	. 1,266	1,830	. 14,143	. 47,067	. 24.2	25.9	3,328
\$15,000 under \$20,000			2,533	5.973		1	1,014	5,973	. 28.2	. 27.5	5.891
\$25,000 under \$30,000	1,204	4	. 2,470	. 20,096	l	I	2,470	. 20,096	. 28.9	. 28.1	. 8,136
\$30,000 under \$40,000	ı	I	1,014	8,542			10,1	24C,0	5. I	2 1	į l
\$40,000 under \$50,000	1 1		1 1	1	ı	1	1	1	1	1	1 9
\$75,000 under \$100,000	. 648	.3	. 648	15,586	1	1	. 648	. 15,586	.31.0	30.8	50.000
\$100,000 under \$200,000		//1.	8 I	006'4	1 1		8 1	1		1	1
\$500,000 under \$1,000,000		. 17	. 86	. 22,749	1 1	1 1	98 •	· 22,749 16,916	30.1	27.1	• 264,523 457,189
1,000,000 or more	S	?	ñ								
tax computation							000	140 140 11	37.6	720	59 039
Total	249,873	828,440	1,263,728	74,152,700	42,006	462,154	1,203,900	*CO'* 10'*/	?		
Under \$5,000	l	ı	1	1	ı	1 (1 !	
\$5,000 under \$10,000	1 1	1 1	3		1 1	1	- 1	1	ı	1	I
\$10,000 under \$10,000	1 1		1	1	1	i	ı	I	1	1	l
\$20,000 under \$25,000	!	1	ı	ı	١	I	ı	ı	l		i i
\$25,000 under \$30,000	!	1	ı	1	ı	1		1 1		 	١
\$30,000 under \$40,000	1 1		1 1	1 1		H		l 	ı	1	1
\$40,000 under \$50,000	7.164	10,002	101,478	1,296,962	. 50	. 157	101,501	1,297,119	23.3	19.8	12,779
\$75,000 under \$100,000	15,707	9,625	116,346	2.081,633	1,868	1,377	116,376	2.083.010	24.3	20.3	17,898
\$100,000 under \$200,000	119,895	144,997	659,213	18,286,226	19 343	55,030 162,209	292,238	20,762,709	28.0	23.9	71,039
\$200,000 under \$300,000 \$500,000 under \$1,000,000	21,734	120,353	63,513	10,963,354	4,313	92,080	63.522	11,055,434	29.3	25.7	174,003 679.138
\$1,000,000 or more	13,407	325,602	31,008	20,924,025	2.208	150,302	31,020	030,100			

Estimate should be used with caution due to the small number of sample returns on which it is based NOTE. Detail may not add to totals because of rounding

Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income [All ligures are estimates based on samples—money amounts are in thousands of dollars]

				lotal income tax	Total income tax as a percentage of adjusted gross income	dinsten filoss urcotte			
		Total			Under 5 percent			5 under 7 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)
All returns									
Total	88,733,587	3,336,673,161	448,429,593	15,709,262	205,483,787	6,040,615	10,147,547	202,962,571	12,403,873
Under \$5,000	4,367,479	8,801,201	536,756	3,205,500	9,315,430	206,083	335,290	492,522	29,505
\$5,000 under \$10,000	8,549,004	65,239,365	3,096,096	4,819,124	34,742,714	1,003,457	2,773,477	23,111,847	1,362,298
\$10,000 under \$15,000	9.280,360	116,427,095	7,815,047	2,408,783	30,733,785	761,534	1,144,618	12,742,684	807,007
\$15,000 under \$20,000	9,905,985		12.826,458	2,521,211	43,930,825	1,210,957	1,688,102	30,056,056	1,806,014
\$20,000 under \$25,000	9,444,253	211,739,012	17,883,737	1,238,667	27,553,982	916,094	1,546,836	34,150,367	2,079,764
\$25,000 under \$30,000	7,778,453		19,978,743	577,936	15,653,928	529,333	60,633	26,273,479	1,617,507
\$30,000 under \$40,000	12,250,293		45,090,211	542,643	18,476,988	630,593	845,851	29,143,618	1,802,441
\$40,000 under \$50,000	8,791,386	392,442,771	43,457,571	203,832	9,129,764	309,817	435,253	19,171,942	1,187,451
\$50,000 under \$75,000	11,359,393		87,835,843	139,114	8,317,097	264,006	366,761	21,812,034	1,346,590
\$75,000 under \$100,000	3,569,148	304,796,653	47,012,249	25,087	2,086,478	58,363	32,958	2,827,718	170,308
\$100,000 under \$200,000	2,592,678	338,429,282	62,842,884	21,520	2.863,678	29,608	14,717	1,871,937	118,569
\$200,000 or more	845,153	402,319,289	100,053,998	5,844	2,679,118	20,768	3,051	1,308,367	76,420
emitter triol									
Total	41,372,585	2,289,277,971	316,495,536	5.277,499	116,008,336	3,560,797	4,635,658	136,740,811	8,380,701
Under \$5.000	8.026		57,196	. 1.272	. 2,088	. 94	. 24	. 23	
\$5,000 under \$10,000	6.498	58,999	19,172	. 4,429	. 40,979	. 40	099.	. 5,774	. 308
\$10,000 under \$15,000	1,782,284	22,990,150	585,022	1,765,237	22,775,993	565,513	15,931	201,300	11,022
\$15,000 under \$20,000	2,602,629	46,144,832	2,074,571	1,320,754	23,183,196	659,992	1,140,885	20,233,495	1,213,110
\$20,000 under \$25,000	3,778,815		5,331,570	949,280	21,181,358	723,084	1,143,877	25,309,530	1,538,638
\$25,000 under \$30,000	3,679,490		7,612,807	455,568	12,370,368	417,582	816,088	22,256,583	1,376,210
\$30,000 under \$40,000	7,053,652		21,585,209	442,989	15,092,143	525,223	728,963	25,083,515	1,548,548
\$40,000 under \$50,000	6,567,394		28,834,039	170,122	7,612,831	259,808	394,802	17,415,860	1,079,313
\$50,000 under \$75,000	9,701,331	586,142,287	71,359,638	123,255	7,342,965	233,027	345,555	20,651,997	1,274,390
\$75,000 under \$100,000	3,180,680	271,531,992	40,748,184	21,566	1,795,006	20,560	32,218	2,767,518	166,602
\$100,000 under \$200,000	2,285,973		54,082,502	18,307	2,445,093	67,783	13,960	1,768,610	112,069
\$200,000 or more	725,815	339,816,640	84,205,624	4,719	2,166,315	58,093	2,693	1,046.606	60,490
Single returns									
Total	38,733,107	789,799,093	102,870,990	8,377,642	53,532,247	1,508,307	4,426,494	43,975,280	2,674,031
Under \$5,000	4,357,973	11,195,666	472,957	3,204,204	9,313,296	205,988	335,266	492,498	29,503
\$5,000 under \$10,000	8,222,111	62,652,817	2,964,519	4,627,296	33,309,629	968,139	2,676,142	22,288,347	1,312,740
\$10,000 under \$15,000	6,714,179	83,360,955	6,698,468	275,230	3,270,888	96,818	1,017,122	11,077,485	709,411
\$15,000 under \$20,000	5,348,910	92,745,556	9,039,681	116,551	2,010,869	64,927	168,665	2,936,746	178,374
\$20,000 under \$25,000	4,021,390	90,113,939	9,712,922	54.264	1,196,770	36,241	93,696	2.068,464	128,230
\$25,000 under \$30,000	2,921,429	79,890,385	9,488,988	28.531	771,823	28,015	45,312	1.271,462	76,879
\$30,000 under \$40,000	3,767,491	129,517,527	18,226,814	40,658	1,389,562	40,804	49,757	1,742,204	108.878
\$40,000 under \$50,000	1,579,515	70,195,553	11,087,174	10,765	482,874	12,877	27,941	1,209,313	74,879
\$50,000 under \$75,000	1,192,722	70,269,241	12,392,590	13,539	833,016	27,937	11,221	632,410	39,158
\$75,000 under \$100,000	295,249	25,268,871	4,909,195	3,210	264.758	7,217	. 455	36,105	. 2,268
\$100,000 under \$200,000	225.809	29,759,489	6,535,164	2,543	329,506	10,042	613	83,503	5,207
\$200,000 or more	86,329	44,829,094	11,342,519	821	359,256	9,303	306	136,744	8,505

Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted aross income									
Size of adjusted pross income		7 under 10 percent			10 under 12 percent			12 under 15 percent	ıt
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(11)	(18)
All returns									
Totel	25,107,873	696,509,296	60,638,383	16,869,673	573,650,275	62,744,067	9,964,871	521,004,365	70,396,227
Under \$5,000	326,449	529,545	44,082	238,925	549,843	60,313	147,004	427,493	54,512
\$5,000 under \$10,000	789,190	6,177,290	522,518	33,035	265,396	28,321	88,469	628.891	85,539
\$10,000 under \$15,000	5,426,365	69,374,433	5,821,982	263,138	3,117,362	331,726	23,437	278,225	38,802
\$15,000 under \$20,000	2,846,143	47,426,030	4,362,593	2,817,657	51,330,943	5,362,407	30,146	540,014	72,408
\$20,000 under \$25,000	2,912,326	65,979,500	5,418,934	3,626,162	81,340,010	9,090,322	104,924	2,375,106	305,003
\$25,000 under \$30,000	3,377,157	93,066,015	8,164,963	1,315,322	35,103,390	3,975,180	1,515,336	42,487,205	5,535,397
\$30,000 under \$40,000	4,316,972	149,231,589	12,955,480	3,136,184	110,837,036	11,820,879	1,624,310	54.247,963	7,501,466
\$40.000 under \$50.000	2.855.622	126.727.986	11,244,551	2,956,055	131,341,778	14,368,854	1,155,554	53,200,079	6,986,827
\$50,000 under \$75,000	2,056,298	118,126,563	10,361,763	2,125,469	125,646,941	13,902,677	3,914,439	235,493,386	31,798,195
\$75,000 under \$100,000	158,859	13,396,177	1,167,926	291,427	24,475,463	2,731,048	1,025,571	86,721,560	11,874,438
\$100,000 under \$200,000	38.921	4.802.276	428,251	62,668	7,958,971	885,609	320,949	38,534,507	5,316,590
\$200,000 or more	3,570	1,671,893	145,340	3,631	1,683,143	186,731	14,731	6,069,935	827,051
Total	12.616.002	481,743,673	41.850.866	7,414,855	356.111.896	38,852,800	5,577,519	374,712,082	50,586,110
Under \$5,000	. 46	.118	• 10		1	1	1	1	1
\$5.000 under \$10.000	1	ı	ı	1	1	ł	ı	ı	1
\$10,000 under \$15,000	1	ı	١	:	:	:	1	1	I
\$15,000 under \$20,000	139,760	2,706,002	197,374	27	419	45	1,014	. 18,699	. 2,767
\$20,000 under \$25,000	1,675,613	38,214,444	3,032,235	. 3,308	. 78.136	8,748	926'8	* 89,047	. 12,050
\$25,000 under \$30,000	2,394,583	66,246,604	5,777,079	12,604	. 367,490	. 37,863	. 119	3,486	. 481
\$30,000 under \$40,000	3,545,407	122,906,556	10,645,555	2,324,418	83,027,712	8,778,933	. 2,165	. 75,998	10,532
\$40,000 under \$50,000	2.685.170	119,206,290	10,575,697	2,699,852	120,186,196	13,129,708	610,719	29,168.489	3,697,487
\$50,000 under \$75,000	1,988,567	114,306,199	10,031,043	2,034,528	120,460,760	13,331,048	3,652,970	220,244,256	29,700,561
\$75,000 under \$100,000	149,269	12,563,879	1,095,567	279,695	23,439,553	2,614,606	985,637	83,332,672	11,407,036
\$100,000 under \$200,000	34,531	4,228,829	377,303	57,334	7,197,496	802,144	307,878	36,946,975	169,680,6
\$200,000 or more	3,057	1,364,751	119,002	3,090	1,354,136	149,706	13,040	4,832,461	659,544
Single returns									
Total	9,760,029	144,824,648	12,701,624	8,090,880	174,852,405	19,260,260	3,675,326	116,107,606	15,753,925
Under \$5,000	325,183	523.527	43,658	238,925	549,843	60,313	147,004	427,493	54,512
\$5,000 under \$10,000	769,183	5,999,480	509,121	16,720	125,490	13,843	88,469	168,830	85,539
\$10,000 under \$15,000	5,132,407	65,594,148	5,491,484	253,105	2,972,728	316,938	23,437	278,225	38,802
\$15,000 under \$20,000	2,419,110	39,484,988	3,739,512	2,621,623	47,905,003	4,996,211	20,426	365,938	49,864
\$20,000 under \$25,000	387,275	8,657,323	769,583	3,464,038	77,703,755	8,699,117	11,781	261,982	33,449
\$25,000 under \$30,000	299,302	8,177,427	729.942	1,075,235	28,288,129	3,251,236	1,462,849	41,092,612	5,346,866
\$30,000 under \$40,000	334,249	11,195,612	972,769	262,513	8,840,024	982.676	1,437,561	47,403,720	6,609,641
\$40,000 under \$50,000	65,480	2,916,226	251,394	104,697	4,587,694	206,860	305,435	13,509,866	1,859,278
\$50,000 under \$75,000	16,957	1,045,667	87,252	42,412	2,446,474	270,919	151,994	8,743,892	1,210,738
\$75,000 under \$100,000	8.052	965'669	60,734	7,692	689,379	78,263	17,599	1.486.274	204,951
\$100,000 under \$200,000	2,367	325,209	28,741	3,460	481,548	8.7	7,452	936,351	1/2/971
\$200,000 or more	464	205,445	17,435	460	262,340	29,688	1,320	9/2,153	132,014

Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

		15 under 17 percent			17 under 25 percent	ŧ		25 under 30 percent	1
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	4,856,809	307,820,119	49,133,729	5,554,287	588,477,427	119,838,154	483,286	223,066,007	60,545,110
Under \$5,000	23,435	47,225	7,698	81,105	237,340	49,804	. 1,266	. 5,434	1,359
\$5,000 under \$10,000	. 2,489	17,024	. 2,678	17,942	113,688	24,972	. 23,863	. 170,232	. 47,259
\$10,000 under \$15,000	1	1	1	. 2,535	. 30,327	• 6,531	10,344	. 137,168	. 38,473
\$15,000 under \$20,000	1	1	ı	. 1,380	. 22,666	. 5,364	- 1,266	. 21,085	. 5,631
	. 6.500	. 140,868	. 22,520	. 5,085	. 118,434	. 28,162	. 2,034	. 44,731	. 11,732
	. 25,499	. 733,266	. 115,027	. 3,936	107,114	. 18,922	- 2,495	. 72,345	. 20,290
\$30 000 under \$40 000	1 499 429	53.049.387	8.454.209	281.365	10,676,851	1,869,544	. 1,020	. 40,453	10,198
	365 156	16.339.632	2.611.377	814,675	36,301,249	6,641,604	* 3,105	135,427	. 35,952
\$50,000 under \$75,000	1 569 767	100 466.715	15.983.759	1,180,447	73,570,257	14,004,478	1,349	78,469	22,051
\$25,000 under \$100,000	897 774	76 852 222	12.269.374	1,132,890	98,039,437	18,608,056	1,540	138,792	35,201
٠	450 787	54.113.274	8.693.812	1,603,898	216,110,894	44,090,004	77,019	11,858,551	3,085,095
\$200,000 or more	15,974	6,060,505	973,275	429,030	153,149,170	34,490,714	357,983	210,363,320	57,231,868
agrifier feiol.									
Total	2.561.150	212,538,704	33,912,176	2,946,088	420,604,170	86,193,313	312,588	177,318,514	48,118,576
Under \$5 000		1	1	1	1	ł	ı	ı	1
	+	+	+	ı	ı	ŀ	1	1	1
\$10.000 under \$15.000	- 1	- 1	. 1	•	+	+	1	1	1
	I	1	1	+	+	+	1	ı	1
\$20,000 under \$25,000	1	ı	1	. 58	1,274	. 243	1,014	. 22,857	. 5,723
	+	+	+	. 253	. 6,571	1,161	. 25	. 740	• 195
\$30,000 under \$40,000	1	1	1	7,551	254,686	50,824	. 1,020	. 40,453	• 10,198
\$40,000 under \$50,000	1.026	. 48,744	. 7,605	2,128	89,902	17,249	. 2,091	. 92,566	. 24,404
\$50,000 under \$75,000	1,256,987	82,065,340	13,026,227	293,126	20,703.216	3,632,524	1,291	74,740	21,051
\$75,000 under \$100,000	852,178	72,918,110	11,645,776	857,640	74,499,706	13,684,596	- 142	. 12,625	3,475
\$100,000 under \$200,000	436,324	52,387,306	8,410,457	1,399,206	189,764,763	38,328,740	16,720	3,008,905	772,272
\$200,000 or more	14,419	5,113,180	821,107	386,011	135,282,268	30,477,633	290,285	174,065,627	47.281,259
Single returns							_		
Total	2,017,638	80,934,833	12,926,238	2,238,109	138,647,223	27,723,374	140,757	33,905,412	9,196,636
Under \$5,000	23,435	47,225	7,698	81,105	237,340	49.804	. 1,266	5,434	1,359
\$5,000 under \$10,000	+-	+-	+	17,942	113,688	24,972	. 23,863	. 170,232	47,259
\$10,000 under \$15,000	1	1	ı	-	-	-	10,344	137,168	• 38,473
\$15.000 under \$20.000	ı	1	1	+	+	-	. 1,266	. 21,085	. 5,631
\$20,000 under \$25,000	. 5.279	110.801	. 17,793	. 4,013	. 92,420	. 22,287	. 1,020	. 21,873	600'9 .
\$25,000 under \$30,000	+	+	+	1,402	. 36,062	. 6,358	. 2,470	. 71,605	. 20,096
\$30,000 under \$40,000	1.426.273	50,567,158	8,054,368	216,120	8,367,395	1,449,229	1	1	1
\$40.000 under \$50.000	316,395	14,026,667	2.251.501	748,154	33,433,856	6,102,012	ı	1	1
\$50 000 under \$75 000	196 781	11.521.925	1.848.930	759.095	44,996,495	8,864,673	. 56	. 1,493	. 425
\$75 000 under \$100 000	29 184	2.512.522	395,921	226.962	19,399,046	4,110,798	. 1,390	125,406	. 31,530
\$100 000 under \$200 000	10.428	1 255 241	206.597	148.779	19,091,677	4.205.657	49,973	7,226,929	1,885,486
\$200,000 or more	1,152	697,833	112,046	30,739	12,828,053	2,876,035	49,138	26,124,187	7,160,368
	22.1.								

Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued

	of dollars]
	[All ligures are estimates based on samples—money amounts are in thousands of dollars]
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		30 under 50 percent			50 under 100 percent	ıt		100 percent or more	•
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total incoma tax
	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(38)	(36)
All returns									
Total	24,512	19,925,734	6,185,692	5,320	532,195	353,566	10,146	-2,758,615	150,177
Under \$5,000	ı	1	1	. 28	.91	• 74	8,477	-2.803.721	83,326
\$5,000 under \$10,000	. 24	. 156	. 49	. 106	999.	. 647	. 1,285	. 11.460	. 18,358
\$10,000 under \$15,000	1,036	. 11,855	. 5,747	. 53	. 628	. 519	. 51	069.	. 2,725
\$15,000 under \$20,000	. 13	. 207	. 74	. 53	. 892	. 648	.13	. 214	. 362
\$20,000 under \$25,000	1,687	. 35,323	. 10,665	. 27	\$95.	. 397	9.	. 125	144
\$25,000 under \$30,000	114	. 3.089	1,001	I	ı	ı	. 26	. 718	. 1,123
\$30,000 under \$40,000	. 1,202	* 43,182	15,754	1,302	. 49,278	. 28,597	. 15	. 522	1,049
\$40,000 under \$50,000	. 326	. 15,635	. 5,865	. 1,709	. 75,190	* 56,285	66.	. 4,090	. 8,989
\$50,000 under \$75,000	5,026	291,232	107,132	669.	. 47,904	- 42,246	. 55	1,546	. 2,947
\$75,000 under \$100,000	2,705	230,336	76,585	. 305	. 25,974	17,146	. 30	. 2,495	3,805
\$100,000 under \$200,000	1,596	227,702	79,397	493	69'99	43,370	110	. 20.829	. 22,580
\$200,000 or more .	10,783	19.067,017	5,883,424	547	264,345	163,638	6.	. 2,476	. 4,768
Joint returns									
Total	20,646	15,140,493	4,716,147	2,322	324,714	206,205	8,257	-1,965,422	117,845
Under \$5,000	ı	1	1	. 28	.91	. 74	959'9	-2,007,846	57.017
\$5,000 under \$10,000	. 24	. 156	• 49	. 106	999.	. 647	+	+	+
\$10,000 under \$15,000	1,036	. 11,855	5,747	• 53	. 628	. 519	+	+-	-
\$15,000 under \$20,000	. 13	. 207	. 74	. 53	* 892	. 648	+	+	-
\$20,000 under \$25,000	1,662		10,452	. 27	. 265	. 397	ı	ı	1
\$25,000 under \$30,000	1,107	• 40,056	. 14,532	1	ı	ı	+	+	+-
\$30,000 under \$40,000	:	:	:	. 40	. 1,333	. 892	-	-	+
\$40,000 under \$50,000	. 356	15,635	. 5,865	. 1,060	. 46,132	. 27,914	66.	. 4,090	8'989
\$50,000 under \$75,000	+	+	+	. 12	. 764	. 460	-	+	+-
\$75,000 under \$100,000	+	+	+	. 304	. 25,877	12,091	-	-	+-
\$100,000 under \$200,000	+	+	+	210	32,830	24,715	-	+	-
\$200,000 or more	+	+	+	430	214,935	132,848	+	+	+
Single returns									
Total	2,990	3,323,499	1,020,526	1,628	95,677	83,601	1,613	-399,736	22,467
Under \$5,000	ı	1	1	1	1	ı	1,585	400,990	20,121
\$5,000 under \$10,000	1	1	1	ı	l	1	+-	+	+-
\$10,000 under \$15,000	ı	ı	I	1	1	l	+-	+	+
\$15,000 under \$20,000	1	1	ı	I	1	ı	+-	+	-
\$20,000 under \$25,000	. 25	. 550	. 212	l	1	1	1	ı	!
\$25,000 under \$30,000	. 103	. 2,811	. 889	I	ı	1	+	+	+
\$30,000 under \$40,000	• 105	3,402	1,334	. 248	. 8,205	6,726	+	+-	+
\$40,000 under \$50,000	ı	ı	!	. 648	* 29,058	. 28,371	1	1	1
\$50,000 under \$75,000	+	-	+	. 687	. 47,139	. 41,785	+	+	+
\$75,000 under \$100,000	+-	+	+	l	1	I	-	•	-
\$100,000 under \$200,000	+	-	+	. 58	3,304	. 2,023	+	+	+
							•		*

Estimate should be used with caution due to the small number of sample returns on which it is based.
 Data combined to avoid disclosure of information for specific taxpayers.
 Data deleted to avoid disclosure of information for specific taxpayers. Data are included in the appropnate totals NOTE: Detail may not add to totals because of rounding.

Table 3.3— All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of all-jused groups recorded All relatives All relatives Amount Total of the same received Conit of any expenses Conit of			lotal tax liability	liability				ומאנו	l ax credits			
(1) (2) (3) (4) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) <th>Size of adjusted gross income</th> <th>All returns</th> <th>Number of</th> <th>1</th> <th>Tot</th> <th>al</th> <th>Child ca</th> <th>re credit</th> <th>Credit for the</th> <th>ne elderly bled</th> <th>Earned income cr income tax b</th> <th>edit used to offset before credits</th>	Size of adjusted gross income	All returns	Number of	1	Tot	al	Child ca	re credit	Credit for the	ne elderly bled	Earned income cr income tax b	edit used to offset before credits
(1) (2) (3) (4) (6) (7) (8) (9) (7) (8) (1) <th></th> <th></th> <th>retums</th> <th>Tungari Tunga Tung Tungari Tungari Tungari Tungari Tunga Tunga Tung Tunga Tung</th> <th>Number of returns</th> <th>Amount</th> <th>Number of returns</th> <th>Amount</th> <th>Number of returns</th> <th>Amount</th> <th>Number of returns</th> <th>Amount</th>			retums	Tungari Tunga Tung Tungari Tungari Tungari Tungari Tunga Tunga Tung Tunga Tung	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
11,4770,120 6,0025,130 471,002,611 12,725,910 7,206,427 7,206,430 2,520,440 7,206,440 256,044 2,520,044		(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
1987 1987	:		90,825,133	471,082,811	12,736,913	7,286,497	5,896,435	2,520,549	285,085	57,083	6,177,757	2,082,149
1,228,827 9,072,88 1,271 1,271,68 1,271 1,278,99 1,271,78 1,278,99 1,2	No adjusted gross income	926.020	139,799	284.219	424	658	1	1	I	!	. 362	. 52
13.726.872 9.075.28 3.970.038 4.08.624 5.56.93 1.975.99 1.7780 28.26.63 7.376.95 1.7780 28.26.63 7.376.95 1.7386 1.08.411 1.7780 2.007 7.00.95 1.7780 2.007 7.00.95 1.7780 2.007 7.00.95 1.7780 2.007 7.00.95 1.7780 2.007 7.00.95 1.7780 2.007 7.00.95 1.7780 2.007 7.00.95 1.7780 2.007 7.00.95 1.7780 2.007 7.00.95 2.007 2.007 7.00.95 2.007 2.007 2.007 2.007 2.007 2.007 2.007 2.007 2.007 2.007 2.007 2.007 2.007 2.007 2.007 2.007 2.008 2	\$1 under \$5 000	16.068.899	5.074.673	757.929	15.713	2007	I	I	ı	ı	1	!
13.782,244 9 6 6 15,251 1 8 8 8 7 6 9 1 2 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$5.000 under \$10.000	15,228,872	9,072,592	3,870,038	480,624	55,695	. 19,759	3,366	108,411	17,780	332,636	32,853
11586 597 10150/061 14206 813 3.314,741 1,5596 51 633,659 285,557 63,329 1,2206 3,088,989 1,22,158,149 1,2216,689 3,74,741 1,5596 51 2,84,628 3,7671	\$10,000 under \$15,000	13,782,424	9,615,251	8,887,069	2,412,141	902,062	347,171	108,590	98,813	25,090	2,079,143	754,474
9.661.977 9.611.627 9.611.627 9.611.627 9.611.627 9.611.637 1.4532 7.007.67 7.006.628 7.006.628 7.007.67 7.006.628 7.007.67 7.007.67 9.611.68 7.007.67 7.006.628 7.007.628 7.007.67 7.006.628 7.007.67 7.007.67 7.007.628 7.007.628 7.007.628 7.007.628 7.007.62	\$15,000 under \$20,000	11,588,597	10,150,061	14,206,813	3,314,741	1,559,651	633,638	285,557	63,329	12,206	3,058,989	1,236,448
12.346.736 12.816.869 21.54.322 25.61.105 22.94.224 3.56.942 — <t< td=""><td>\$20,000 under \$25,000</td><td>9,691,977</td><td>9,511,621</td><td>19,251,814</td><td>1,221,669</td><td>378,705</td><td>567,979</td><td>278,515</td><td>. 14,532</td><td>. 2,007</td><td>706.628</td><td>58,323</td></t<>	\$20,000 under \$25,000	9,691,977	9,511,621	19,251,814	1,221,669	378,705	567,979	278,515	. 14,532	. 2,007	706.628	58,323
1.22.0.06 4.7562.210 1.002.216 4.88 16.12 994.828 376.64	\$25,000 under \$30,000	7,873,619	7,815,869	21,543,822	567,105	259,532	524,124	216,894	I	l	ı	!
1,380,002	\$30,000 under \$40,000	12,346,753	12,270,803	47,632,210	1,052,216	483,612	934.628	376,642	ı	ı	ı	1
1,399,205 1,395,011 9,947,424 1,561,512 87,644 1,349,756 617,663	\$40,000 under \$50.000	8,816,813	8.800,032	45,760,481	1,000,767	441,370	900,489	347,071	1	I	ı	1
3.571 629 3.589 666 49,329,964 5.98 085 330,747 402,977 166,632 — <	\$50,000 under \$75,000	11,390,205	11,365,011	91,947,434	1,561,512	837,644	1,349.756	617,693	l	I	I	1
2.587.908 6.510.424 6.510.426 379.434 546.209 176.431 801.24 —	\$75,000 under \$100,000	3,571,629	3,569,696	49,329,684	528,085	350,747	402,977	185,632	1	ı	1	1
676,038 675,381 47,426,384 14,26,384 14,26,384 14,26,384 14,26,384 14,26,384 14,36,367 612,060 34,389 26,536 4,132 2473 —	\$100,000 under \$200,000	2,597,908	2,594,169	66,109,462	379,434	546,209	176,431	80,124	ı	ı	1	ı
118.224 2.0679,086 3.592 2.65.63 4.122 2.473 —	\$200,000 under \$500,000	676,038	675,381	47,426.384	145,957	612,060	34,369	17,385	I	ı	ı	ı
52,019 51,951 33,396,366 20,533 601,491 982 609 —	\$500,000 under \$1,000,000	118,350	118,224	20,679,086	35,992	256,363	4,132	2.473	I	ı	ı	!
88,733,687 88,733,687 469,169,255 8,823,156 5,647,409 5,132,840 2,202,951 198,003 2,806,758 99 8,208 8,208 8,208 -2,22	\$1,000,000 or more	52.019	51,951	33,396,366	20,533	601,491	982	609	ı	ı	ı	1
8.208 8.8033 7.224 7.288 — — — 7.214 4.359,271 4.359,271 4.78,250 14.445 2.99 — — — 5.3933 7,582 1.1266 9.260,360 9.260,360 9.260,360 13.618,457 6.6833 1.06,883 1.12187 1.132 7,582 1.1266 1.1266 9.260,360 9.260,366 13,868,489 2.100,774 968,379 2.12,187 1.132 7,582 1.1266 8.8 9,442,53 19,093,673 1,157,111 338,188 5.22,318 107,594 59,317 11,733 1,386,287 8.8 1,2260,293 1,2260,293 1,236,460 431,088 234,284 520,386 215,486 2,007 692,796 8 1,2260,293 1,226,293 1,032,460 431,088 233,836 1,346,074 411,951 300,333 1,445,326 1,445,326 1,446,346 1,446,326 1,446,326 1,446,326 1,446,326 1,446,326 1,446,326 <t< td=""><td>Taxable returns, total</td><td></td><td>88,733,587</td><td>469,169,255</td><td>8,823,156</td><td>5,647,409</td><td>5,132,840</td><td>2,202,951</td><td>198,003</td><td>40,669</td><td>2,806,758</td><td>973,453</td></t<>	Taxable returns, total		88,733,587	469,169,255	8,823,156	5,647,409	5,132,840	2,202,951	198,003	40,669	2,806,758	973,453
4,359,271 4,359,271 4,359,271 4,359,271 4,359,271 4,359,271 4,359,271 1,266	No adjusted gross income	8,208	8,208	88,033	. 224	. 288	1	l	1	1	- 214	8
8.549,004 8.549,004 3.519,457 66,833 8,290 — — 53,933 7,582 1,266 8 9,280,360 9,280,360 8,551,495 226,001 106,883 121,132 70,221 19,287 12,195 8 9,905,985 9,905,985 13,868,489 2,100,774 968,379 275,318 107,594 59,317 11,793 12,865,287 8 9,444,253 19,093,673 1,157,111 338,168 522,761 251,601 14,532 2,007 692,796 5 1,778,453 7,778,453 1,253,489 1,332,896 324,294 520,385 376,380 11,17,93 19,957 692,796 5 1,256,293 47,526,293 1,358,933 1,349,074 617,550 — — — — — 3,559,148 2,592,678 651,005,54 32,486 522,385 176,431 80,124 — — — — — — — — — — — <td>\$1 under \$5.000</td> <td>4,359,271</td> <td>4,359,271</td> <td>478,250</td> <td>14,445</td> <td>299</td> <td>1</td> <td>1</td> <td>1</td> <td>1</td> <td>ı</td> <td>I</td>	\$1 under \$5.000	4,359,271	4,359,271	478,250	14,445	299	1	1	1	1	ı	I
9,280,360 9,280,360 8,551,495 236,001 106,883 12,187 1,132 70,221 19,287 127,195 8 9,905,985 9,905,985 13,868,489 2,100,774 968,379 275,318 107,594 59,317 11,793 1,985,287 1,985,287 9,444,253 19,093,673 1,157,111 338,168 522,761 251,601 14,532 2,007 692,796 7,778,453 17,78,43 2,1435,482 553,128 224,254 520,385 215,465	\$5,000 under \$10,000	8,549,004	8,549,004	3,519,457	66,833	8,290	1	ı	53,933	7,582	. 1,266	. 170
9,905,985 9,905,985 13,868,489 2,100,774 968,379 275,318 107,594 59,317 11,793 1,985,287 8 9,444,253 9,444,253 19,093,673 1,157,111 338,168 522,761 251,601 14,532 1,2007 692,796 12,250,293 17,784,53 12,250,293 17,284,232 12,250,293 17,284,232 11,359,393 17,384 49,328,188 12,250,288 65,100,554 378,486 52,592,678 65,100,554 378,486 65,100,554 118,157 118,157 118,157 118,157 118,157 118,157 118,157 118,157 119,393 11,392,393 11,392,392 11,392,393 11,392,392 11,392,392 11,392,393 11,392,392 11,392,393 11,392,393 11,392,392 11,392,393 11,392,392 118,157 118	\$10,000 under \$15,000	9,280,360	9,280,360	8,551,495	236,001	106,883	. 12,187	1,132	70,221	19,287	127,195	81,780
9,444,253 9,444,253 1,157,111 338,168 522,761 251,601 14,532 2,007 692,796 7,778,453 7,778,453 21,435,482 553,128 234,254 550,385 215,465	\$15,000 under \$20,000	9,905,985	9,905,985	13,868,489	2,100,774	968,379	275,318	107,594	59,317	11,793	1,985,287	833,664
7,778,453 7,778,453 21,435,482 553,128 234,254 550,385 215,465 — <t< td=""><td>\$20,000 under \$25,000</td><td>9,444,253</td><td>9,444,253</td><td>19,093,673</td><td>1,157,111</td><td>338,168</td><td>522,761</td><td>251,601</td><td>. 14,532</td><td>. 2,007</td><td>692,796</td><td>57,805</td></t<>	\$20,000 under \$25,000	9,444,253	9,444,253	19,093,673	1,157,111	338,168	522,761	251,601	. 14,532	. 2,007	692,796	57,805
12.250.293 12.250.293 47.559.219 10.022.450 431.088 933.836 376.380 —	\$25,000 under \$30,000	7,778,453	7,778,453	21,435,482	553,128	234,254	520,385	215,465	1	١	1	I
8.791.366 8.791.366 45,726,853 994,801 411,951 990,393 347,007 — <t< td=""><td>\$30,000 under \$40,000</td><td>12,250,293</td><td>12,250,293</td><td>47,559,219</td><td>1,032,450</td><td>431,088</td><td>933,836</td><td>376,380</td><td>l</td><td>ı</td><td>ı</td><td>1</td></t<>	\$30,000 under \$40,000	12,250,293	12,250,293	47,559,219	1,032,450	431,088	933,836	376,380	l	ı	ı	1
11,359,393 11,359,393 11,559,393 11,559,393 11,559,393 15,568,955 830,332 1,349,074 617,550 —	\$40,000 under \$50,000	8,791,386	8,791,386	45,726,853	994,801	411,951	900,393	347,007	1	I	ı	1
3.569,148 3.569,148 49,326,316 527,704 348,639 402,977 185,632 — <t< td=""><td>\$50,000 under \$75,000</td><td>11,359,393</td><td>11,359,393</td><td>91,921,489</td><td>1,558,955</td><td>830,332</td><td>1,349,074</td><td>617,550</td><td>ı</td><td>ı</td><td>ł</td><td>ı</td></t<>	\$50,000 under \$75,000	11,359,393	11,359,393	91,921,489	1,558,955	830,332	1,349,074	617,550	ı	ı	ł	ı
2.592,678 2.592,678 66,100,554 378,466 522,385 176,431 80,124 — <th< td=""><td>\$75,000 under \$100,000</td><td>3,569,148</td><td>3,569,148</td><td>49,326,316</td><td>527,704</td><td>348.639</td><td>402,977</td><td>185,632</td><td>1</td><td>1</td><td>1</td><td>I</td></th<>	\$75,000 under \$100,000	3,569,148	3,569,148	49,326,316	527,704	348.639	402,977	185,632	1	1	1	I
675,068 675,068 47,24,955 145,782 603,305 34,365 17,384 — <td>\$100,000 under \$200,000</td> <td></td> <td>2,592,678</td> <td>66,100,554</td> <td>378,466</td> <td>522,385</td> <td>176,431</td> <td>80,124</td> <td>1</td> <td>ı</td> <td>ı</td> <td>I</td>	\$100,000 under \$200,000		2,592,678	66,100,554	378,466	522,385	176,431	80,124	1	ı	ı	I
118.157 118.157 20.678.758 35.957 251.932 4.132 2.473 — — — — — — — — — — — — — — — — — — —	\$200,000 under \$500,000	675,068	675,068	47,424,955	145,782	603,505	34,365	17,384	1	ı	1	I
51,929 51,929 33,396,232 20,524 591,017 982 609 — — — — — — — — — — — — — — — — — — —	\$500,000 under \$1,000,000	118,157	118,157	20,678,758	35,957	251,932	4,132	2,473	1	ı	1	I
25,996,536 2,091,546 1,913,557 3,913,757 1,639,088 763,596 317,599 87,083 16,414 3,370,999	\$1,000,000 or more	51,929	51,929	33,396,232	20,524	591,017	982	609	1	ı	1	I
	Nontaxable returns, total		2,091,546	1,913,557	3,913,757	1,639,088	763,596	317,599	87,083	16,414	3,370,999	1,108,696

Table 3.3— All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income— Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Number of returns Number of returns (20) (21) (22) (22) (23) (24) (24) (25) (2					Tax credits—Continued	Continued				Income tax	Income tax after credits	Total in	Total income tax
1,27 1,51 1,51 1,52 1,63 1,64 1,65	Size of adjusted gross income	Minimum	tax credit	Foreign	tax credit	General bu	siness credit	Other ta	x credits				
1.15 1.15		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
7.15 1.69,314 67,458 1.62,434 2.22,567 44,169 51,529 86,177,44 44,716,174 62,135,977 47,176 7.22,10 8,23,185 7.22,10 8,22,187 44,176 7.22,186 7.22,1		(12)	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)
1.5 1.5 1.5 1.4 1.2	All returns, total	32,154	169,331	874,583	1,824,334	259,625	522,507	44,769	51,529	88.717.148	447.216.167	88 733 587	448 420 E02
1,137 1,137 1,138 1,12	No adjusted gross income	• 16	. 203	9.	:	49	383	:	:	3,952	27.220	8 208	BO 040
1.371 451 17220 1.2899 670 — 6546178 3091154 845004 1.371 451 3278 1.02 1.2899 670 — 6846178 3091154 845000 1.24 377 32767 20867 20839 27765 1.02	\$1 under \$5,000	1	ı	14,446	299	. 1,266	. 401	1	ı	4,358,974	452.315	4 359 271	455.816
1,1371 .451 38,852 5,004 8372 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 7,009,789 9,29,897 <th< td=""><td>\$5,000 under \$10,000</td><td>1</td><td>1</td><td>17,220</td><td>1.027</td><td>. 2 599</td><td>029.</td><td></td><td></td><td>0 740 470</td><td></td><td></td><td>0.00</td></th<>	\$5,000 under \$10,000	1	1	17,220	1.027	. 2 599	029.			0 740 470			0.00
1724 187 33776 10041 20889 11,404 11,604	\$10,000 under \$15,000	1,371	. 451	39,852	5,084	13,952	8,372	۱:	:	9,548,178	3,091,154	8,549,004	3,096,096
347 477 477 4260 28039 27,655 6,684 661 9,442,810 17,782,96 9,442,876 9,442,875 </td <td>\$15,000 under \$20,000</td> <td>. 124</td> <td>. 87</td> <td>33,776</td> <td>10,041</td> <td>20,888</td> <td>11,404</td> <td>1,044</td> <td> 528</td> <td>668'506'6</td> <td>12,825,300</td> <td>9,905,985</td> <td>12 826 458</td>	\$15,000 under \$20,000	. 124	. 87	33,776	10,041	20,888	11,404	1,044	528	668'506'6	12,825,300	9,905,985	12 826 458
1.541 1.205	\$20,000 under \$25,000	. 477	. 47	32,607	4.200	28,039	27.655	. 6.894	. 861	9 442 810	17 000 575	0 444 252	100000000000000000000000000000000000000
1,541 1,205 1,196 4,612 2,4614 3,6850 1,290 1,591 1,	\$25,000 under \$30,000	. 384	. 377	27,527	22,795	10,284	11,118	1,021	. 665	7.778.296	19 973 472	7.778.453	17,883,737
1,253 1,769 17,268 50,122 22,674 36,836 3006 193 3006 1,356 11,356 47,215,383 11,356	\$30,000 under \$40,000	1,541	1,205	81,196	46.795	19,092	34,382	. 2,256	. 243	12,249,929	45.064.931	12.250.293	45,090,743
4,211 4,472 147341 199343 50,409 88 615 12,300 11,571 11,356,681 87,751,593 11,359,393 0,000 2,443 2,580 10,486 2,449 47,466 6,666 10,207 2,566,890 2,566,890 2,566,890 2,566,890 2,566,890 2,566,890 2,566,890 6,580 1,620,772 3,718 891,15 1,234 13,006 5,580 1,620,772 3,590,48 3,569 4,894 6,540,000 6,526,890 6,540,000 6,526,890 1,620,718 4,590,000 6,526,890 1,620,718 1,620,718 4,590,000 6,526,890 1,620,718 4,590,000 6,526,890 6,666 1,600 5,600 6,526,890 6,540,000 6,526,890 6,660 1,600 5,600 6,526,890 6,540,000 6,526,890 6,660 1,600 6,600 1,600 6,526,890 6,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600	#40,000 under \$50,000	1,253	1,769	72,658	50,122	23,674	36,836	3'096	. 93	8,790,741	43,450,877	8.791.386	43 457 571
2,143 2,560 115,764 111,366 2,243 47,612 4,606 2,856 3,566,146 3,569,746 2,526,776 2,550,776 2,526,776 2,526,776 2,526,776 2,526,776 2,526,776 2,526,776 3,569,746 2,526,776 2,526,776 3,569,746 2,526,776 2,526,776 3,569,746 2,526,776 3,569,746 2,526,776 3,569,746 2,526,776 3,569,746 2,526,776 3,569,746 2,526,777 3,569,746 2,526,777 3,569,746 2,526,777 3,569,746 2,526,777 3,569,746 2,526,777 3,569,746 2,526,777 3,569,746 2,526,777 3,569,746 2,526,777 3,569,746 3,569,747 3,569,747 3,569,747 3,569,748 3,569,747 3,569,747 3,569,748 <t< td=""><td>200000 and a contract and a contract</td><td>4,261</td><td>4,412</td><td>147,341</td><td>109,343</td><td>50,409</td><td>83,615</td><td>12,300</td><td>11,571</td><td>11,356,681</td><td>87,751,593</td><td>11,359,393</td><td>87,835,843</td></t<>	200000 and a contract and a contract	4,261	4,412	147,341	109,343	50,409	83,615	12,300	11,571	11,356,681	87,751,593	11,359,393	87,835,843
National Property 16,475 16,714 31,929 39,045 91,465 10,207 2,590,761 6,599,006 2,592,678 91,665	\$75,000 under \$100,000	2,143	2,580	105,768	111,866	22,459	47,812	4,606	2.858	3.566.880	46 924 268	3 569 148	47 040 040
7,408 40,755 33.65 487.322 18,789 51,633 3,629 4,694 674,168 4,524,000 67,232,000 67,240,000 67,240,000 67,240,000 67,240,000 67,240,000 67,240,000 67,240,000 67,240,000 67,240,000 67,240,000 67,240,000 67,240,000 67,240,000 67,240,000	\$100,000 under \$200,000	8,250	16,485	167,174	351,929	39,045	87,465	6,656	10.207	2 590 761	62 503 00E	0,003,140	47,012,249
0.000 2,779 35,411 2,5697 18,0788 5,360 31,587 2,033 6,403 118,057 2,034,687 118,057 2,034,687 118,057 2,034,687 118,057 2,034,687 118,057 3,002,782 51,929 41,225 51,929 442,252 51,929 442,215 51,929 51,929 51,929 442,215 51,929 51,929 51,929 51,929 51,929 51,929 51,929 51,929 51,929 51,929 51,929 51,929	\$200,000 under \$500,000	7,408	40,765	93,665	497,322	18,789	51,693	3,629	4.894	674.168	45.940.030	675,068	46.262.078
29,377 15,699 432,752 3,718 89,115 1,234 13,206 51,825 33,082,782 51,929 51,9	\$300,000 under \$1,000,000	2,779	35,141	25,647	180,758	5,360	31,587	2,033	6,403	118,057	20.346.887	118 157	20.490.663
29.937 162,571 941,482 1,708,083 210,215 463,445 44,266 46,024 88,171,148 447,216,167 89,335,567 1	a control of more	2,147	65,808	15,699	432,752	3,718	89,115	1,234	13,206	51,825	33,082,782	51,929	33,301,257
1.126	Taxable returns, total	29,937	162,571	841,482	1,708,093	210,215	463,445	44,266	46,024	88.717.148	447.216.167	88 733 587	448 429 503
— —	No adjusted gross income	9.	• 129	:	:		. 105	:	:	3.952	27 220	8 208	000000
-1.266 -375 10,414 234 -1,220 304 - 4,358,371 4,358,271 4,358,271 4,358,271 4,358,271 4,358,271 4,358,271 4,358,271 4,358,271 4,358,271 4,358,271 4,358,271 4,358,271 1,269 - - 9,279,97 7,809,78 9,280,380 9,280,381 1,282,280 1,282 1	\$1 under \$5,000	ı	ı	14 447	300	-				7000	077, 12	007	076,08
1,266 .375 36,202 3,623 976 .685	\$5,000 under \$10,000	ı	I	10.414	23.4	. 1 220	. 304	I	I	4,338,974	452,315	4,359,271	455,816
477 47 32,127 3,381 7,104 1,969 1,1042 5,644 1,969 1,1042 5,644 1,969 1,1042 5,644 1,042 1,042 1,528 9,905,899 1,728,300 9,905,895 1,728,300 9,905,895 1,728,300 9,905,895 1,728,300 9,905,895 1,728,300 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,200 9,905,895 1,728,300 9,905,895 1,728,300 9,905,895 1,728,300 9,905,895 1,728,300 1,229 7,748,300 1,728,300 1,229 7,748,300 1,728,300 1,729,300 1,729,400 1,729 1,729 1,729 1,729 1,729 1,729	\$10,000 under \$15,000	1,266	. 375	36,202	3.623	926.	. 685	1	1 1	9,246,176	3,091,134	8,549,004	3,096,096
477 47 32,127 3,371 21,453 19,758 6,645 497 9,442,810 17,882,576 9,442,813 7,78 162 20,850 5,361 5,844 4,915 1,021 665 7,778,296 19,973,472 7,778,296 19,973,472 7,778,296 19,973,472 7,778,296 19,973,472 7,778,296 10,973,472 7,778,296 12,249,929 45,064,331 12,250,293 12,249,929 45,064,331 12,250,293 12,220,293 12,249,929 45,064,331 12,250,293 12,250,293 12,249,929 45,064,331 12,250,293 12,220,293 12,249,929 45,064,331 12,250,293 12,250,741 43,450,877 11,356,339 11,359,393 11,356,881 11,359,393 11,359,393 11,359,393 11,359,393 11,356,881 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393 11,356,393	\$15,000 under \$20,000	1	1	31,982	9,451	7,104	1,969	. 1,042	528	9,905,899	12.825.300	9,202,302	12 826 458
250 169 20,850 5,844 4,915 1,021 665 7,782,610 1,022,130 1,02	\$20,000 under \$25,000	. 477	. 47	32,127	3,371	21.453	19 758	. 6 645	. 407	0442040	7 8 8 2 5 2 5	444	1,020,130
787 151 72,322 16,252 13,746 18,509 2.256 2.43 12,249,929 45,064,331 12,260,341 12,260,341 12,260,341 12,260,341 12,260,341 12,260,341 12,260,341 12,260,341 12,260,341 12,260,341 12,260,341 12,260,341	\$25,000 under \$30,000	. 250	. 169	20,850	5,361	5,844	4,915	1,021	. 665	7 778 296	19 973 472	7.778.453	17,003,737
742 589 69.160 28.049 21,476 30,732 3.396 93 8.790,741 43,450,877 8.791,386 9.957 3,893 146,918 106,671 49,229 79,639 12,300 11,571 11,356,881 87,751,593 11,359,393 0 2,009 2,429 105,622 110,081 22,333 47,661 4,603 2,836 46,924,268 3,569,148 0 1,350 33,624 39,004 87,404 6,407 5,087 2,590,761 62,593,005 2,592,678 0 2,764 34,158 25,629 17,7645 5,351 2,123 2,033 6,407 5,087 2,593,005 2,592,678 0 2,764 34,158 25,52 11,234 13,251 2,033 6,407 5,087 5,997 6,75,08 0 2,764 34,158 25,529 177,646 5,351 2,1254 13,261 2,346,887 118,157 1,747 65,808 15,690 <t< td=""><td>\$30,000 under \$40,000</td><td>. 787</td><td>151</td><td>72,322</td><td>16,252</td><td>13,746</td><td>18,509</td><td>. 2,256</td><td>. 243</td><td>12.249.929</td><td>45 064 931</td><td>12.250.293</td><td>45,000,211</td></t<>	\$30,000 under \$40,000	. 787	151	72,322	16,252	13,746	18,509	. 2,256	. 243	12.249.929	45 064 931	12.250.293	45,000,211
3.957 3.893 146,918 106,671 49,229 79,639 12,300 11,571 11,356,881 87,751,593 11,359,333 2,009 2,429 105,622 110,081 22,333 47,661 4,603 2,836 46,924,268 3,569,148 0 16,147 166,550 333,624 39,004 87,404 6,407 5,087 2,590,761 62,593,005 2,592,148 0 7,350 38,677 93,569 491,152 18,752 51,398 3,628 4,894 674,168 45,940,030 675,068 0 2,764 34,158 25,663 177,646 5,351 31,251 2,033 6,403 118,057 20,346,887 118,157 2,147 65,808 15,690 422,278 3,718 89,115 1,234 13,206 51,825 33,082,782 51,929 1,234 6,760 33,101 116,241 49,410 59,062 503 5,505 51,239 33,082,782 51,929	\$40,000 under \$50,000	742	589	69,160	28,049	21,476	30,732	3,096	.69	8,790,741	43,450.877	8.791.386	43 457 571
2,009 2,429 105,622 110,081 22,333 47,661 4,603 2,836 3,566,880 46,924,268 3,569,148 0 16,147 166,550 333,624 39,004 87,404 6,407 5,087 2,590,761 62,593,005 2,592,678 0 7,350 38,677 93,569 491,152 18,752 51,398 3,628 4,894 674,168 45,940,030 675,068 0 2,764 34,158 25,629 177,646 5,351 31,251 2,033 6,403 118,057 20,346,887 118,157 2,147 65,808 15,690 422,278 3,718 89,115 1,234 13,206 51,829 33,082,782 51,929 2,218 6,760 33,101 116,241 49,410 59,062 503 5,505 51,239 51,929	oppose alider \$75,000	3,957	3,893	146,918	106,671	49,229	79,639	12,300	11,571	11,356,681	87,751,593	11,359,393	87,835,843
8 180 16,147 166,550 333,624 39,004 87,404 6,407 5,087 2,590,761 62,593,005 2,592,768 0 7,350 38,677 93,569 491,152 18,752 51,396 3,628 4,894 674,168 45,940,030 675,068 0x0 2,764 34,158 25,629 177,646 5,351 31,251 2,033 6,403 118,057 20,346,887 118,157 2,147 65,808 15,690 422,278 3,718 89,115 1,234 13,206 51,825 33,082,782 51,929 2,218 6,760 33,101 116,241 49,410 59,062 503 5,505 51,825 33,082,782 51,929	\$75,000 under \$100,000	2,009	2,429	105,622	110,081	22,333	47,661	4,603	2.836	3.566.880	46.924.268	3 569 148	47 012 249
0 7,350 38,677 93,569 491,152 18,752 51,398 3,628 4,894 674,168 45,940,030 675,068 0x0 2,764 34,158 25,629 177,646 5,351 31,251 2,033 6,403 118,057 20,346,887 118,157 2,147 65,808 15,690 422,278 3,718 89,115 1,234 13,206 51,825 33,082,782 51,929 116,241 49,410 59,062 503 5,505 - 50,346,303 51,929	\$100,000 under \$200,000	8,180	16,147	166,550	333,624	39,004	87,404	6,407	5.087	2 590 761	62 593 005	2 502 678	62 642 684
2,764 34,158 25,629 177,646 5,351 31,251 2,033 6,403 118,057 20,346,887 118,157 20,346,88	\$200,000 under \$500,000	7,350	38,677	693'266	491,152	18,752	51,398	3.628	4.894	674,168	45,940,030	675.068	46.262.078
2.218 6,760 33,101 116,241 49,410 59,062 503 5,505 5.08 3,082,782 51,929	\$1 000 000 or more	2,70	34,158	25,629	177,646	5,351	31,251	2,033	6,403	118,057	20,346,887	118,157	20,490,663
		2.14/	808'69	15,690	422,278	3,718	89,115	1,234	13,206	51,825	33,082,782	51,929	33,301,257
	Nontaxable returns, total	2,218	6,760	33,101	116,241	49,410	59,062	. 503	. 5,505	ı	1	1	1

Table 3.3— All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income— Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	N. Tarber of) 	Total	Tax from recorn	Tax from recomputing pnor-year investment credit	Penalty tax on qualified retirement plans	on qualified nt plans	Self-emplo	Self-employment tax	Social security taxes on tip income	unty taxes ncome
	retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(56)	(27)	(28)	(59)	(30)	(31)	(35)	(33)	(34)	(32)
All returns, total	243,672	1,213,426	14,966,185	23,489,574	11,500	26,956	3,029,160	1,442,380	12,084,845	21,967,799	279,781	45,410
No adjusted gross income	4,261	53,720	157,124	223,347	108	601	23.266	20,912	143,043	201,760	۶.	4
		c c	1 004 744	909 000			43 800	11.038	974 025	380 978	. 22.071	. 680
\$1 under \$5.000	14,164	3,501	1,034,744	392,696			123.912	21,766	1,377,304	1,109,972	66,842	8,331
\$5,000 under \$10,000	1,654	4 9 9 8 8 8	1 384 004	1.146.402	255	٠. ٢	185.584	38,255	1,188,444	1,297,329	39,355	10,802
\$10,000 under \$20,000	127	1,158	1,278,270	1,464,832	1	1	185,413	40,848	1,079.809	1,413,446	986'05	10,501
	163	181	1 106 263	1 368 797	I	ļ	206.259	55.095	904,164	1,307,329	27,768	6,374
520,000 urider 525,000	707.6	5,77	1 135 302	1 565 079	:	:	278,357	97,565	878,729	1,465,754	17,357	1,759
525,000 under 530,000	7,007	25.280	1 794 147	2 542 000	ı	ı	516,254	176,623	1,317,218	2,361,869	22,707	2,879
520,000 under \$50,000	8 826	6.694	1.508.307	2,302,910	. 4,025	. 2,883	428,607	158,455	1,101,255	2,138.636	22,717	2.936
\$50,000 under \$75,000	39.955	84,250	2,189,936	4,111,591	959.	. 72	663,356	381,320	1,594,523	3,729,304	. 4.467	. 894
575 000 states \$100 000	35.783	87.982	815 623	2.317.435	. 910	.21	228,678	178,855	616.503	2,138,358	- 4,483	. 191
\$1,000 ones \$100,000	69.309	249 880	770.247	3.266,577	1.895	1,296	123,267	184,312	676,707	3,080,824	1,024	. 58
\$100,000 under \$500,000	39,344	322 047	207.259	1,164,306	2,334	2,574	18,654	55,697	191,751	1,105,620	1	
\$500 000 inder \$1 000 000	7.275	143 776	31.738	188.422	731	1,938	2,810	13,280	29,203	172,874	ł	1
	3,211	218,475	13,247	95,109	585	17,563	854	8,360	12,167	63,746	I	I
Taxable returns, total	243,672	1.213,426	11,907,583	20,739,779	11,130	26,581	2,776,983	1,355,002	9,280,389	19,314,169	215,342	37,113
No adjusted gross income	4.261	53,720	2,119	7,112	10	269	72	233	2,059	6,576	I	i
\$1 under \$5 000	14 164	3.501	97,352	22,434	1	ı	. 8.276	. 2,733	89.076	19,701	1	1
\$5 000 under \$10 000	8.431	4.941	603,227	423,362	1	ı	58,813	10,363	515,983	407,914	41,658	5,085
\$10.000 under \$15.000	1,654	5,288	807,855	736,547	l	I	108,224	17,524	683,488	709,944	34,122	890'6
\$15,000 under \$20,000	127	1,158	966,960	1,042,031	1	ı	151,734	29,149	801.476	1,004,977	39,040	7,869
520 000 yader 525 000	1621	1,161	1,038,895	1,209,936	ı	ı	193,403	47,750	843,707	1,155,812	27.768	6,374
525 000 under \$30 000	2.707	5.272	1,097,886	1,456,739	:	:	276,613	96,923	841,696	1,358,057	. 17,357	1,759
530 000 under \$40 000	7.004	25.280	1,773,637	2,469,008	1	1	514,136	171,092	1,297,404	2,294,409	22,707	2,879
\$40,000 under \$50,000	8,826	6,694	1,499,662	2,269,282	. 4.023	. 2,883	428,540	158,192	1,092,640	2,105,270	22,717	2,936
\$50,000 under \$75,000	39,955	84,250	2,184,317	4,085,646	. 648	. 72	663,074	380,943	1,588,914	3,703,737	4,467	. 894
575 000 upder \$100 000	35.783	87 982	815.074	2.314.066	. 910	. 21	228,579	178,781	615,955	2,135,063	. 4,483	. 191
\$100 000 under \$200 000	608:309	249.880	768,756	3.257,669	1,891	1,276	123.249	184,288	675,238	3,071,962	1,024	. 58
\$200,000 under \$500,000	39,344	322,047	206,946	1,162.877	2,331	2,559	18,618	55,496	191,462	1,104,468	ł	1
\$500,000 under \$1,000,000	7,275	143,776	31,671	188,094	731	1,938	2,801	13,207	29,143	172,620	I	I
\$1,000,000 or more	3,211	218,475	13,225	94,975	585	17,563	851	8,329	12,149	63,660		I
Nontaxable returns, total		1	2 058 502	207 077 0	21	i Pi	252 477	97 370	2 804 456	2.653.630	64,439	8.297

Table 3.3— All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income— Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

	Earned income othe	Earned income credit used to offset other taxes	Number of			Taxt	Tax payments		
Size of adjusted gross income			returns without tax	To	Total	Income tax withheld	x withheld	Estimated tax payments	x payments
	Number of returns	Amount	liability	Numbar of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total	4,329	189,313	23,904,990	105,532,930	505,723,066	98,755,763	397,605,848	12,658,218	92,576,548
No adjusted gross income	ı	l	786,221	374,750	1,085,423	264,846	586,988	97,746	404,024
\$1 under \$5,000	ı	ı	10,994,226	12,285,531	2,763,128	11,924,499	2,466,517	355,798	256,745
\$5,000 under \$10,000	:	:	6,156,280	12,701,160	8,207,485	11,875,526	7,268,113	916,148	867,421
\$10,000 under \$15,000	1	ł	4,167,173	12,483,906	14,238,315	11,370,945	12,525,163	1,418,147	1,618,936
\$15,000 under \$20,000	ı	ı	1,438,536	11,203,625	20,071,902	10,384,318	17,855,260	1,273,340	2,127,988
\$20,000 under \$25,000	1,016	•• 11,310	180,357	9,486,411	23,806,096	8,796,498	21,116,041	1,166,581	2,552,712
\$25,000 under \$30,000	ı	1	57.750	7,731,033	25,663,885	7,291,212	23,019,078	894.979	2,503,880
\$30,000 under \$40,000	1	1	75,950	12,229,273	54,597,897	11,493,850	48,465,662	1,619,667	5,952,728
\$40,000 under \$50,000	. 747	. 50,537	16,781	8,750,454	52,012,066	8,298,844	46,483,376	1,127,914	5,248,825
\$50,000 under \$75,000	1,876	. 24,972	25,193	11,324,977	97,860,765	10,766,125	86,037,339	1,709,141	11,111,478
\$75,000 under \$100,000	1	ı	1,933	3,549,925	49,704,980	3,310,506	40,962,678	729,192	7,902,406
\$100,000 under \$200,000	8	. 11,147	3,739	2,572,357	63,498,522	2,276,604	44,773,935	908,736	16,772,994
\$200,000 under \$500,000	. 503	. 43,308	959	620.029	43,424,507	560,517	25,907,278	334,800	14,676,007
\$500,000 under \$1,000,000	. 48	. 5,443	126	117,758	18,577,537	98,400	10,069,913	68,984	6,702,114
\$1,000,000 or more	9/	42,595	89	51,741	30,210,558	43,072	10,068,507	37,046	13,878,290
Taxable returns, total	4,329	189,313	ı	84,976,843	493,244,801	79,115,263	387,277,291	11,639,889	90,663,095
No adjusted gross income	ı	ı	1	5,542	79,198	2,809	27,541	2,375	30,242
\$1 under \$5,000	1	ı	ı	3,180,016	799,678	3,029,077	716,620	145,106	67,012
\$5,000 under \$10,000	:	:	ı	7,589,251	5,613,201	7,036,658	5,011,141	631,412	561,070
\$10,000 under \$15,000	ı	ı	ı	8,520,722	10,670,454	7,585,094	9,281,077	1,193,182	1,332,920
\$15,000 under \$20,000	I	1	ı	9,624,155	18,091,827	8,874,958	16,149,065	1,166,396	1,864,898
\$20,000 under \$25,000	1,016	11,310	ı	9,270,893	23,397,772	8,614,056	20,817,097	1,131,944	2,457,484
\$25,000 under \$30,000	1	1	1	7,652,007	25,429,277	7,229,968	22,871,443	871,138	2,427,903
\$30,000 under \$40,000	ı	1	1	12,150,876	54,300,362	11,428,622	48,314,849	1,602,089	5,817,483
\$40,000 under \$50,000	. 747	. 50,537	1	8,728,634	51,898,598	8,280,406	46,431,485	1,120,458	5,194,633
\$50,000 under \$75,000	1,876	. 24,972	1	11,299,482	97,672,538	10,748,694	85,918,030	1,700,392	11,047,311
\$75,000 under \$100,000	ı	ı	1	3,548,053	49,683,925	3,309,113	40,949,208	728,484	7,896,551
\$100,000 under \$200,000	3 .	11,147	ı	2,568,649	63,452,294	2,274,388	44,759,442	999'906	16,743,504
\$200,000 under \$500,000	. 503	. 43,308	1	669,289	43,395,053	560,089	25,898,399	334,354	14,657,826
\$500,000 under \$1,000,000	. 48	5,443	1	117,603	18,562,975	98,303	10,065,583	68,891	6,693,574
\$1,000,000 or more	9/	42,595	ı	51,672	30,197,648	43,026	10,066.310	37.003	13,870,683
Nontaxable returns, total	1	ı	23,904,990	20,556,087	12,478,264	19,640,499	10,328,557	1,018,328	1,913,452
Footnotes at end of table.									

Table 3.3— All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income— Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Payment w extension	Payment with request for extension of filing time	Excess social security taxes withheld	nity taxes withheld	Credit for Fi	Credit for Federal tax on gasoline and special fuels	Credit from regu	Credit from regulated investment companies	Number of	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	
	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)	(53)	(54)
All returns, total	1,113,929	14,563,609	807,036	770,807	642,657	149,940	47,368	56,313	10,321,584	8,183,129
No adjusted gross income	16,807	71,649	3,188	4,872	41,518	16,780	. 119	1,110	46,335	24,549
	50 777	32 430	693	119	41,676	7.254	. 292	. 52	2,036,134	911,783
31 under \$5,000	51,812	52 935	. 261	. 250	59.970	16,361	. 7,400	. 2,405	3,468,047	3,700,496
\$3,000 under \$10,000	61520	75.702	.122	92.	74,013	17.470	- 4,836	296.	3,425,291	3,070,413
\$15,000 under \$20,000	56,793	78,922	596.	. 406	51,963	9,285	- 2,089	. 42	1,307,990	472,799
\$20 000 upder \$25 000	65.816	124.150	556	430	62,054	12,750	. 101	* 15	37,786	3,089
	55.433	126.531	156	122	61,127	14,224	. 85	• 51	1	1
\$30 000 under \$40 000	73,812	162,870	3,902	1.981	85,748	14,506	. 2,566	151	ı	1
	85,582	257,566	13,611	5,790	67,131	13,469	3,331	3,040	1	1
	164,223	603.878	237,357	95,730	63,761	10,979	9,215	1,361	1	I
\$75,000 under \$100,000	113 213	669.772	218,773	162,090	13,136	3,844	9,074	4,190	ı	l
\$100 000 under \$200 000	167.775	1,674,099	234,079	268,089	14,965	7,100	4,804	2,305	ı	I
	106.469	2,664,134	73,329	158,413	4,001	2,947	2,396	15,728	ı	1
2	26.431	1,759,040	12,963	44,154	888	1,662	555	654	1	l
	17,467	6,209,922	7,083	28,287	711	1,310	909	24,242	1	I
Taxable returns, total	1,016,751	14,389,896	800,793	764,881	457,679	94,902	42,857	54,736	ı	I
No adjusted gross income	470	20,005	514	858	819	•• 555	1	ı	ı	ŀ
000 49 4000	977 80	16.042	1	ı	:	:	1	1	1	I
SE ONO moder \$10 000	32,856	37.353	* 24	• 14	9,864	1,497	* 5,016	. 2,127	1	I
\$10.000 under \$15.000	43.127	47.586	02.	. 68	41,253	7,916	. 4,130	. 887	1	I
\$15,000 under \$20,000	48,715	71,479	. 55	. 47	40,711	6,299	1,112	• 39	ı	1
\$20 000 upder \$25 000	61 006	111.343	188	174	58,368	11,659	. 101	. 15	1	1
\$25,000 under \$30,000	51,831	117,774	. 140	. 100	58,567	12,054	0.40	. 2	ı	ı
	71,038	152.006	3,165	1,890	83,858	13,984	. 2,566	. 151	ı	ļ
	84,951	250,861	13,351	5,434	66,865	13,145	3,330	3,040	ı	1
. :	163,073	599,196	237,285	95.691	63,722	10,951	9,206	1,359	1	
\$75 000 under \$100 000	113.047	668.164	218,657	161,969	13,134	3,843	9,074	4,190	1	١
\$100,000 under \$200,000	167,649	1,671,943	234,047	268,006	14,938	7,095	4,802	2,304	ı	1
\$200,000 under \$500,000	106,352	2,661,866	73,281	158,299	3,992	2,936	2,392	15,727	ı	I
\$500,000 under \$1,000,000	26,407	1,757,422	12,941	44,083	880	1,659	553	653	ı	I
\$1,000,000 or more	17,453	6,206,855	7,074	28,249	708	1,308	206	24,242	ı	1
Nontaxable returns, total	97 178	173.713	6.243	5,926	184.978	55,039	4,510	1,578	10,321,584	8,183,129

Table 3.3— All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income— Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

				Overnavment			only to end to only ve T	of floor	of the formation from the formation of t	4
Size of adjusted gross income	Ι	Total	Refunded	nded	Credited to 199	Credited to 1992 estimated tax		D.		Language Control
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(95)	(57)	(58)	(59)	(09)	(61)	(62)	(63)	(64)
All returns, total	85,564,104	95,269,292	82,401,992	84,043,194	4,643,125	11,226,098	25,567,640	53,046,236	3,798,637	596,943
No adjusted gross income	351,982	984,375	324,596	168,608	40,467	174,484	95,847	161,136	25,998	2,513
\$1 under \$5,000	12,158,029	3,324,254	12,036,836	3,274,790	157,884	49,464	2,212,090	410,963	62,407	2,391
\$5,000 under \$10,000	12.042.360	8,958,992	11,815,382	8,793,506	394,363	165,486	2,231,623	931,329	212,627	9,919
\$10,000 under \$15,000	10.904,638	9,916,948	10,554,415	9,675,387	513,967	241,561	2,563,046	1,515,793	344,187	20,504
\$15,000 under \$20,000	9,398,135	7,888,091	9,116,369	7,609,898	419,773	278,193	2,142,614	1,575,813	308,675	23,905
\$20,000 under \$25,000	7,644,147	6,203,290	7,352,926	5,914,949	417,995	288,341	2,015,882	1,669,894	281,408	23.976
\$25,000 under \$30,000	6,106,479	5,925,904	5,898,833	5,633,433	311,257	292,470	1,758,300	1,833,507	278,565	27,667
\$30,000 under \$40,000	9,134,585	10,604,736	8,729,027	9,920,359	562,276	684.377	3,191,385	3.686,052	506,201	47,004
\$40,000 under \$50,000	6.560,501	9,591,071	6,300,673	9,050,557	401,519	540,513	2,245,382	3,379,606	362,392	40,121
\$50,000 under \$75,000	7,506,495	13,427,682	7,065,974	12,303,583	599,720	1,124,098	3,875,990	7,599,269	655,118	84,917
\$75,000 under \$100,000	2,068,045	5,234,580	1,864,093	4,423,886	278,014	810,694	1,494,840	4,917,057	283,907	57,773
\$100,000 under \$200,000	1,328,241	6,103,686	1,108,494	4,197,117	360,372	1,906,569	1,259,670	8.827,643	326,158	113,000
\$200,000 under \$500,000	285,538	3,086,905	193,283	1,483,642	135,450	1,603,263	386,378	7,178,720	120.662	89,937
\$500,000 under \$1,000,000	50,128	1,296,833	29,084	454,851	30,950	841,982	67,623	3,427,241	21,664	28,859
\$1,000,000 or more	24,802	2,721,947	12,006	497,344	19,117	2,224,603	26,972	5,932,212	8,668	24,457
Taxable returns, total	64,467,114	75,518,813	61,520,440	64,817,329	4,263,094	10,701,484	24,172,659	52,020,395	3,508,271	575,062
No adjusted gross income.	2.650	39,889	2,145	20,398	842	19,491	5,556	49,079	1,363	355
\$1 under \$5,000	2,697,578	536,354	2,631,473	525,438	73,703	10,916	1,651,398	215,489	20,693	564
\$5,000 under \$10,000	6,638,646	2,807,756	6,471,544	2,726,268	279,947	81,487	1,899,106	720,614	146,319	6,240
\$10,000 under \$15,000	6,920,630	3,426,682	6.597,874	3,244,131	452,878	182,552	2,338,699	1,324,069	282,266	16,346
\$15,000 under \$20,000	7,881,580	5,626,133	7,621,240	5,398,729	379,838	227,404	2,020,058	1,424,143	253,669	19,642
\$20,000 under \$25,000	7,449,723	5,876,851	7,164,161	5,602,760	408,755	274,091	1,984,043	1,594,629	265,000	21,877
\$25,000 under \$30,000	6,036,828	5,756,325	5.832,598	5,474,121	303,933	282,204	1,741,261	1,787,920	266,331	25,389
\$30,000 under \$40,000	9,063,394	10,356,431	8,667,183	9,711,324	547,389	645,107	3,182,768	3,661,674	500,955	46,387
\$40,000 under \$50,000	6.542,693	9,500,910	6,285,761	8,980,638	396,898	520,272	2,240,874	3,368,817	358,158	39,652
\$50,000 under \$75,000	7,482,984	13,260,382	7,044,366	12,150,391	597,164	1,109,991	3,873,887	7,594,071	653,478	84,739
\$75,000 under \$100,000	2,066,193	5.214,954	1.862,935	4,410,215	277,258	804,738	1,494,616	4,915,004	283,587	57,659
\$100,000 under \$200,000	1,324,650	6,065,843	1,105,403	4,168,834	359,411	1,897,009	1,259,523	8.827,087	325,526	112,983
\$200.000 under \$500,000	284,846	3,058,609	192,800	1,465,127	135,125	1,593,481	386,299	7,178,426	120,607	89,915
\$500,000 under \$1,000,000	49,983	1,282,546	28,988	446,568	30,870	835,977	209'29	3,427,185	21.654	28,857
\$1,000,000 or more	24,738	2,709,148	11,970	492,386	19,082	2,216,763	56,966	5,932,189	8,666	24,456
Nontaxable returns, total	21,096,990	19,750,479	20,881,552	19,225,865	380,031	524,615	1,394,981	1,025,841	290,366	21,880
Estimate should be used with calific all of the small number of sample religious making the based	dan the cmall pump	or of cample returns	boach at hadar ac							

Estimate should be used with caution due to the small number of sample returns on which it is based
 Data combined to avoid disclosure of information for specific taxpayers.
 NOTE: Detail may not add to total because of rounding

Table 3.4—Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax rate classes			Classified by	the highest marginal	rate at which tax w	vas computed			
Tay sate classes	ı								
			Modified tax	able income	Tax ge	enerated	Income	tax after cred	lits
rax rate classes	Number of	Adjusted						As a perc	entage of
	retums	gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax retes	92,622,506	3,393,259,267	2,284,443,795	1,354,761,258	453,801,894	290,813,127	447,153,512	13.2	19.6
5 percent (Form 8814)	14,539	-155,335	9,290	9,290	1,396	1,396	770	(Z)	8.3
5 percent	66,262,407	1,411,989,736	750,360,144	750,339,151	112,522,686	112,550,873	108,629,466	7.7	14.5
28 percent	22,421,332	1,250,965,205	921,181,089	280,181,127	174,593,915	78,450,716	173,628,494	139	18.8
8 percent (capital gains)	263,781	43,529,852	35,594,604	22,501,957	8,962,543	6.300.548	8,882,374	20.4	25.0
1 percent	3,372,671	685,645,425	576,163,142	300,784,659	157,425,551	93,243,244	155,722,908	22.7	27.0
orm 8615	287,777	1,284,384	1,135,527	945,073	295,802	266,350	289,501	22.5	25 5
			Jo	oint returns and returns	s of surviving spou	ses			
-		-	Classified by	the highest marginal	rate at which tax v	vas computed			
Ţ J			Modified tax	able income	Tax ge	enerated	Income	tax after cred	dits
Tax rate classes	Number of	Adjusted	,					As a pero	centage of
	returns	gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All tax rates	42,552,750	2,311,497,405	1,569,608,554	900,604,556	319,684,890	201,208,332	315,820,106	13.7	20.1
15 percent (Form 8814)	13,195	-149,325	7,991	7,991	1,202	1,202	576	(Z)	7.2
5 percent	26.970.446	846,979,597	447,270,517	447,252,054	67,077,833	67,087,808	65,499,913	7.7	14 6
28 percent	13,150,660	894,579,111	644,824,747	197,671,075	122,414,723	55,347,901	121,533,046	13.6	18 8
28 percent (capital gains)	171,061	32,339,115	26,306,505	16,244,809	6,609,872	4,548,547	6,550,023	20 3	24.9
31 percent	2,247,389	537,748,907	451,198,793	239,428,627	123,581,261	74,222,874	122,236,548	22 7	27.1
Form 8615		· · · ·	<u> </u>	_	_		_	_	_
				Separate returns of	married persons			!	
_			Classified by	the highest marginal	rate at which tax v	vas computed			
			Modified tax	able income	Tax ge	enerated	Income	tax after cred	dits
Tax rate classes	Number of	Adjusted						As a per	centage of
	returns	gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modifier taxable income
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All tax retes	1,976,965	59,045,137	42,501,653	25,326,582	9,237,630	6,083,443	9,144,082	15.5	21.5
15 percent (Form 8814)	• 49	-7,048	• 25	• 25	• 4	• 4	• 4	(Z)	16.0
5 percent	1,228,557	18,307,393	9,980,599	9,980,575	1,496,497	1,497,086	1,487,258	8 1	14 9
28 percent	607,424	20,474,957	15,443,322	5,117,111	2,981,429	1,432,791	2,976,185	14 5	19.3
			704,219	579,609	186,379	162,291	182,980	20 9	26.0
	4.898	8/5.881	/ / / / / / / / / / / / / / / / / / / /						
28 percent (capital gains)	4,898 136,037	875,881 19,393,953	16,373,488	9,649,261	4,573,322	2,991,271	4,497.656	23 2	27.5

Footnotes at end of table.

Table 3.4—Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

				Returns of heads	of household							
	,		Classified by	the highest marginal	rate at which tax v	as computed						
			Modified tax	able income	Tax ge	nerated	Income	tax after cred	lits			
Tax rate classes	Number of	Adjusted gross					-	As a percentage of				
	retums	income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income			
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)			
All tax rates	9,219,293	231,263,184	127,122,233	92,455,839	21,889,433	16,164,171	19,586,461	8.5	15.4			
15 percent (Form 8814)	1,292	* 3,041	1,273	1,273	• 191	191	• 191	63	15 0			
15 percent	8.097,590	164,052,530	76,113,321	76,111,322	11,413,124	11,416,698	9,192,792	56	12 1			
28 percent	1,038,903	52,123,866	38,360,254	9,995,598	7,052,978	2,798,767	7,009,389	13 4	18 3			
28 percent (capital gains)	5,612	1,062,987	905,117	641,845	233,530	179,717	231,942	218	25 6			
31 percent	75,896	14,020,760	11,742,268	5,705,801	3,189,610	1,768,798	3,152,147	22 5	26 8			
Form 8615	_	_	-	_	_	_		_				
	Returns of single persons											
	Classified by the highest marginal rate at which tax was computed											
Tax rate classes		Adjusted	Modified tax	kable income	Tax ge	enerated	Income tax after credits					
rax rate classes	Number of				At all rates	At marginal rate	Total	As a percentage of				
	returns	gross income	At all rates	At marginal rate				Adjusted gross income	Modified taxable income			
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)			
All tax rates	38, 873, 4 98	791,453,542	545,211,356	336,374,281	102,989,941	67,357,181	102,602,864	13.0	18.8			
15 percent (Form 8814)	• 3	• -2,003	• 1	. 1	_	_	_	(Z)	(Z)			
15 percent	29,965,814	382,650,217	216,995,706	216,995,199	32,535,232	32,549,280	32,449,502	8.5	15 0			
28 percent .	7,624,345	283,787,271	222,552,765	67,397,343	42,144,786	18,871,256	42,109,875	148	189			
28 percent (capital gains)	82,210	9,251,869	7,678,763	5,035,694	1,932,762	1,409,994	1,917,429	20 7	25 0			
31 percent .	913,349	114,481,805	96,848,594	46,000,970	26,081,359	14,260,301	25,836,557	22 6	26 7			
Form 8615	287,777	1,284,384	1,135,527	945.073	295.802	266,350	289.501	22.5	25 5			

Estimate should be used with caution due to the small number of sample returns on which it is based.
 NOTE Detail may add to totals due to rounding

Table 3.5—Returns with Modified Taxable Income: Tax Generated by Rate and by Size of Adjusted Gross Income [All figures are estimates based on samples—money amounts are in thousands of dollars]

							Tax gener	ated at specified	rate	
Size of adjusted gross income	Number of returns with	Taxable	Modified	Tax generated et all rates	15 perce	ent (from Form	8814)	15 percent		
	modified taxable income	income	taxable income		Number of returns	Income taxed at rate	Tax generated et rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	92,622,506	2,284,087,640	2,284,443,795	453,801,894	153,428	85,640	12,898	92,602,781	1,498,599,783	224, 789, 967
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$6,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$18,000 \$16,000 under \$18,000 \$16,000 under \$18,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$20,000 \$25,000 under \$40,000 \$40,000 under \$40,000	1,629,847 1,828,521 2,097,965 3,829,858 3,928,608 4,251,441 4,683,014 4,916,964 4,515,702 4,207,869 9,507,376 7,792,283 12,269,944 8,796,438	578,072 1,142,141 2,591,010 6,696,075 12,430,660 17,481,864 24,579,893 32,799,254 37,168,745 41,669,661 121,286,673 131,461,524 279,498,352 266,283,650	587,081 1,142,214 2,592,321 6,696,114 12,430,797 17,483,133 24,580,375 32,829,318 37,169,489 41,672,883 121,297,279 131,499,871 279,558,951 266,354,999	93,199 188,507 397,276 1,009,151 1,876,627 2,621,737 3,699,152 4,927,427 5,578,212 6,248,909 18,210,032 20,221,391 45,487,473 43,787,074	3,599 48 1,270 118 2,487 1,022 1,538 1,045 5,980 1,075 6,186 10,905 11,872	2,475 1,267 60 1,159 487 638 1,041 3,209 560 5,156 4,983 6,630	373 10 190 174 74 195 156 1481 84 1773 747 997	1,624,991 1,828,473 2,096,696 3,829,856 3,928,491 4,250,221 4,679,460 4,915,674 4,514,680 4,201,912 9,507,351 7,792,283 12,269,918 8,796,438	534,445 979,731 2,515,827 6,643,928 12,345,627 17,460,957 24,474,615 32,791,738 37,131,681 41,669,674 121,144,177 127,660,833 252,170,817 236,831,599	80,167 146,960 377,374 996,589 1,851,844 2,619,144 3,671,192 4,918,761 5,569,752 6,250,451 18,171,627 19,149,125 37,825,623 35,524,740
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	11,360,139 3,569,077 2,592,643 674,808 118,138 51,871	481,213,204 221,951,125 258,310,875 165,216,471 69,658,824 112,069,567	481,344,945 222,008,765 258,468,094 165,251,379 69,600,656 111,875,133	88,456,570 47,225,705 63,075,614 46,470,041 20,578,241 33,649,556	35,503 21,370 33,738 12,580 2,102 990	19,538 11,032 18,320 7,017 1,326 670	2,934 1,655 2,779 1,060 202 103	11,360,001 3,569,027 2,592,520 674,805 118,137 51,848	356,911,446 116,121,555 84,056,864 21,716,665 3,795,376 1,642,229	53,536,717 17,418,233 12,608,530 3,257,500 569,306 246,334

		i							1				
	Tax generated at specified rate												
	28 percent			28 p	28 percent (capital gains)			31 percent			Form 8615		
Size of adjusted gross income	Number at retums	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Total	25,986,853	426,754,764	119,491,334	1,264,046	57,273,877	16,036,678	3,372,671	300,784,659	93,243,244	287,777	945,073	266,350	
Under \$2,000	_	_	_	_	_	_	l –		-	131,364	50,162	13,163	
\$2.000 under \$4.000	_	_	_	_	_	_		-	_	94,044	162,413	42,241	
\$4,000 under \$6,000	_	_	_			-	_	_	i –	19,423	75,227	20,678	
\$6,000 under \$8,000	_	_ !	_	_	-	_	-		-	9,078	* 52,186	14,340	
\$8,000 under \$10,000		_	_	_	_	_	i –	-	_	11,825	85,111	* 26,625	
\$10,000 under \$12,000	_	_	_	-	-	-	! –	_	-	2,533	* 21,017	* 4,405	
\$12,000 under \$14,000	_	_	_	_	-	-	_	_	-	9,078	105,272	* 30, 08 9	
\$14,000 under \$16,000	* 1,266	* 3,845	1,077			1 –	-	_	_	• 2,533	* 33,098	9,780	
\$16,000 under \$18,000	_	_	_	_	-	-	-	_	-	* 2,533	* 36,766	10,470	
\$18,000 under \$20,000	_	_	_	_	_	i –	l –	I –	_	- 1	_		
\$20,000 under \$25,000	107,265	131,912	36,935	_	_	-	_	-	_	1,014	20,631	* 5,888	
\$25,000 under \$30,000	1,973,886	3,765,723	1,054,402	_	_	_	_	_	_	2,470	68,158	19,892	
\$30,000 under \$40,000	3,912,304	27,345,407	7,656,714	_		i –	_	1 -		1,014	* 37,743	* 8,456	
\$40,000 under \$50,000	3,351,254	29,516,157	8,264,524	_	_	-	* 4,500	* 612	• 190	-	_	_	
\$50,000 under \$75,000	9,752,375 3,517,649	120,758,196 98,888,976	33,812,295 27,688,913	101,501 116,384	797,141 1,590,436	223,207 445,320	458,674 335,372	2,858,624 5,346,870	886,173 1,657,530	648	 49,895	- 15,535	
\$100,000 under \$200,000	2,543,961	108,989,029	30,516,928	659,322	10,880,275	3,046,466	1,765,844	54,505,534	16,896,716	• 98	18,072	5,077	
\$200,000 under \$500,000	661,950	29,894,357	8,370,420	292,272	12,835,504	3,593,940	645,069	100,797,836	31,247,329	-	_	-	
\$500.000 under \$1,000.000	115,104	5,227,672	1,463,748	63,536	7,788,662	2,180,825	113,786	52,714,291	16,341,430	* 86	* 73,329	22 ,759	
\$1,000,000 or more	49.839	2,233,490	625,377	31,031	23,381,859	6,546,921	49,426	84,560,892	26,213,877	37	55,993	16,952	
		1	1	i	I	1	1	1		L	l		

Estimate should be used with caution due to the small number of sample returns on which it is based.
 Data combined to avoid disclosure of information for specific taxpayers
 NOTE Detail may not add totals because of rounding

Table 3.6—Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

		All returns		Joint returns and surviving spouses				
Tax rate classes	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate		
	(1)	(2)	(3)	(4)	(5)	(6)		
All tax rates	92,622,506	2,284,443,795	453,840,479	42,552,750	1,569,608,554	319,704,797		
15 percent (Form 8814)	153,428 92,602,781 25,986,853 1,264,046 3,372,671 287,777	85,640 1,498,599,783 426,754,764 57,273,877 300,784,659 945,073	12,898 224,789,967 119,491,334 16,036,685 93,243,244 266,350	140,430 42,539,555 15,531,286 902,419 2,247,389	79,068 976,601,775 310,127,830 43,371,254 239,428,627	11,913 146,490,266 86,835,792 12,143,951 74,222,874		

	Separate returns of married persons			Retu	rns ot heads of hou	sehold	Returns of single persons			
Tax rate classes	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
All tax rates	1,976,965	42,501,653	9,238,578	9,219,293	127,122,233	21,893,820	38,873,498	545,211,356	103,003,284	
15 percent (Form 8814)	215	107	16	11,708	5,913	886	1,075	552	83	
15 percent	1,976,916	22,702,682	3,405,402	9,218,001	106,698,534	16,004,780	38,868,309	392,596,791	58,889,519	
28 percent	745,847	8,433,550	2,361,394	1,118,385	13,380,593	3,746,566	8,591,334	94,812,791	26,547,581	
28 percent (capital gains)	31,229	1,716,052	480.495	23,104	1,331,392	372,790	307,293	10,855,179	3,039,450	
31 percent	136,037	9,649,261	2,991,271	75,896	5,705,801	1,768,798	913,349	46,000,970	14,260,301	
Form 8615		_		_	<u> </u>	_	287,777	945,073	266,350	

NOTE. Detail may not add totals because of rounding.

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Section 4

Explanation of Terms

The Explanation of Terms is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanations in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1991 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1991 Forms and Instructions.

Adjusted Gross Income Less Deficit Δ

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 23, Form 1040) and adjusted gross income included the following:

 Compensation for services, including wages, salaries, fees, commissions, tips, fringe benefits, directors' fees, and similar items;

- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments received;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of property;
- Taxable amounts of annuities, pensions, and individual retirement account (IRA) distributions:
- Rents and royalties;
- Distributive share of partnership income;
- Income from an estate or trust:
- Unemployment compensation;
- Taxable amounts of social security or tier 1 railroad retirement benefits;
- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1991. The following is a list of such items:

 The cost basis of pension, annuity, or IRA payments or distributions;

- Tax-exempt interest;
- Social security benefits and railroad retirement benefits:
- Qualified foreign earned income;
- Part or all of the gain from sale of principal residence by individuals who are 55 years of age or older; and
- Postponed gain from the sale of principal residence.

From total income (line 23, Form 1040), the following statutory adjustments (lines 24 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 22, Form 1040, that was repaid to employer.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 23).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(included in the total on line 52, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax

return where they either increased the balance due amount or reduced the amount of the overpayment. (See also "All Other Taxes.")

Alimony

(lines 11, 29, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them and a deduction (an adjustment to total income) for the person paying them.

All Other Taxes

(lines 47, 49, 50, 51, Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security taxes on tip income, penalty tax on qualified retirement plans, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess "golden parachute" payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which includes the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of a return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due, or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax".)

Alternative Minimum Tax A

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on income before deducting benefits received in the form of deductions and exclusions which reduced an individual's regular income tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the preferential treatment that the tax law gave to particular income and expense items.

Explanation of Terms

Alternative minimum taxable income (line 11. Form 6251) was defined as taxable income with certain adjustments plus the amount of tax preference items. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and income. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$40,000. The maximum amount for a single or head of household taxpayer was \$30,000, and for a married couple filing separately, \$20,000. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$232,500. For joint returns the range was \$150,000 to \$310,000, and for married couples filing separately, the range was \$75,000 to \$155,000.

If there was an amount remaining after subtracting the exemption, it was multiplied by the alternative minimum tax rate of 24 percent and then reduced by the recalculated alternative minimum tax foreign tax credit. This amount was then reduced, but not below zero, by the regular income tax before credits (line 38, Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a non-farm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other income" (line 22, Form 1040).

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Information on sole proprietorships, business receipts, and expenditures can be found in the annual summer issue of the *Statistics of Income Bulletin*.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(line 14, Form 1040)

These distributions included long-term capital gains either credited or distributed to individual taxpayers by regulated investment companies, mutual funds, and real estate investment trusts. Usually, taxpayers reported capital gains distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 14 of Form 1040 if they had no other gains or losses to report on Schedule D.

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty and Theft Loss Deduction, Nonbusiness

(line 17, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income.

Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualifying expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age of 13 or any other qualified individuals for out-of-home non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based was the smaller of earned income or \$2,400 if one qualifying child or dependent was involved, and the smaller of earned income or \$4,800 if more than one dependent was involved. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Contributions Deduction

(line 16, Schedule A)

Taxpayers could deduct contributions to organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A, and were limited to one-half of the taxpayer's AGI.

Credit for Federal Tax on Gasoline and Special Fuels

(line 59, Form 1040)

This credit (claimed on Form 4136) was allowed for Federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, if they were used for certain nontaxable or reduced-taxrate purposes (such as farm or off-road use). The credit could reduce unpaid total tax liability or could be refunded. A one-time credit (or refund) was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

Credit for the Elderly and Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly and permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65, who had retired with a permanent and total disability, and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provision of law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least 12 months, or was determined to be terminal.

The maximum credit available was \$1,125, was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

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Credit from Regulated Investment Companies

(line 59, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportional share of the tax paid.

Credit to 1992 Estimated Tax

(line 63, Form 1040)

This amount was the part of the overpayment of 1991 tax which taxpayers specifically requested to be credited to their estimated tax for 1992. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax Δ

(line 25, Form 1040)

Beginning with 1991, if a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible. The amount was subtracted, as an adjustment, from total income in the calculation of AGI. (See also Section 1, Changes in Law.

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit A

(line 56, Form 1040)

If a taxpayer's earned income and adjusted gross income were both less than \$21,250, and a qualifying child lived with him or her, the taxpayer may have been eligible for the earned income credit. Beginning with 1991, Schedule EIC, Earned Income Credit, was used to figure the credit. The new form allowed for the computation of the three components of the credit: the basic credit, the health insurance credit, and the extra credit for a child born in 1991. The basic credit could be as much as \$1,192 for one qualifying child, and as much as \$1,235 for two or more qualifying children. The health insurance credit was available to individuals who paid health insurance that covered a qualifying child. The maximum amount of the health insurance credit was \$428. The maximum amount of the extra credit for a child born in 1991 was \$357.

Employee Business Expenses

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items, described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually received), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was

allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 55, Form 1040)

This figure represents the total of the tax payments made for 1991 using Form 1040ES, and any overpayment from the taxpayer's 1990 return that was applied to 1991 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1991, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1991, or (b) 100% of the tax shown on Form 1040 for 1990.

Excess Social Security Taxes Withheld \triangle (line 58, Form 1040)

If a taxpayer earned more than \$53,400 (\$51,300 for 1990) in total wages from two or more employers in 1991, too much social security (FICA) or Railroad Retirement Act (RRTA) tax may have been withheld from his or her wages. The excess social security tax withheld could be taken as a credit toward payment of the taxpayer's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,150 deduction (\$2,050 for 1990) was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on

a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1991:

- The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 2) The individual did not file a joint return with his or her spouse;
- The individual met certain citizenship requirements;
- 4) The individual's gross income was less than \$2,150. An exception to the income limitation was granted for children under age 19, or full-time students under age 24.
- 5) The individual received more than half of his or her support for 1991 from the taxpayer;

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been limited. For single taxpayers, the phaseout began at \$100,000 and was completed at \$222,500; for married persons filing jointly and qualifying widow(er)s, the phaseout began at \$150,000 and was completed at \$272,500; for heads of household, the phaseout began at \$125,000 and was completed at \$247,500; and for married persons filing separately, the phaseout began at \$75,000 and was completed at \$136,250. All exemptions were phased out simultaneously in 1991, without regard to the number of exemptions claimed. In 1990 and prior years, however, the extent of the phaseout depended on the number of exemptions claimed (see "Changes in Law," Section 1).

Farm Net Income or Loss

(line 19, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented

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the combined profit and loss from all farming activities. Farm business total expenses (line 36, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and included in capital gains. Farm rental income was included in total rent net income or loss (see also "Farm Rental Income or Loss").

Farm Rental Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage nor operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign Earned Income Exclusion

(line 22, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualified individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income.

In this report, the foreign earned income exclusion includes the foreign housing exclusion.

Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or an itemized deduction for the amount of the foreign tax payment. Depending on the tax-payer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1991 could be carried back 2 years and then forward 5 years.

Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, 1040TEL, 1040EZ-1, and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms. For Tax Year 1991, Forms 1040TEL and 1040EZ-1 were both experimental forms being tested in certain parts of the country. Form 1040TEL allowed taxpayers to transmit their income and tax information via touch-tone phone, and Form 1040EZ-1 was a simplified Form 1040EZ.

Returns of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Form 1040, 1040A, and 1040EZ), discussed below. For example, if a return were filed as a Form 1040PC, and its characteristics dictated that it otherwise would have been filed as a Form 1040, it would have been classified as such for statistical purposes. Likewise, if a return were filed

electronically that would have been a Form 1040EZ had it been filed manually, it would have been considered a Form 1040EZ in the statistics.

The forms represent different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, may only be used if an individual's taxable income is less than \$50,000, income may come only from a limited number of sources, and the taxpayer may not itemize deductions. The Form 1040 must be used if taxable income is greater than \$50,000. In addition, the taxpayer must file Form 1040 if he or she itemizes deductions or has income (or losses) from a source not provided for on Form 1040A or 1040EZ. (For a complete description of each form see Section 5, 1991 Forms and Instructions.)

General Business Credit

(line 44, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, and the research credit. Taxpayers claiming more than one of the business credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

See "Interest Paid Deduction."

Income Subject to Tax

Sec "Modified Taxable Income."

Income Tax After Credits

[(line 40 - line 46) - part or all of line 56, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 46, Form 1040) from income tax before credits (line 40, Form 1040). For

the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining was tabulated as "income tax after credits."

Income Tax Before Credits

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

Income Tax Withheld

(line 54, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2, and from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G. Amounts withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts were reported on Form 1099-R.

In some cases, a backup withholding rate of 20 percent was required for interest, dividend, and royalty payments, which, generally, were not subject to withholding.

Individual Retirement Account Deductible Payments

(lines 24a and 24b, Form 1040)

An individual retirement account (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were covered by an employer retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be subtracted from the

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employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) an individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year must be made not later than the due date of the individual's return for that year.

Individual Retirement Account Taxable Distributions

(line 16b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. An exception to this rule was tax-free roll-over distributions from one retirement account to another, or the extent to which the payout represented previous non-deductible IRA contributions.

Interest Paid Deduction \(\Delta \)

(line 12, Schedule A)

The five-year phaseout of the deduction for personal interest paid was completed in Tax Year 1991. As a result, personal interest was no longer allowed as an itemized deduction (see "Changes in Law," Section 1).

The rules for deducting home mortgage interest for 1991 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the

taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was on or after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less, and (3) taxpayers could deduct all of the interest on an additional \$100,000 of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that was allocable to property held for investment) was fully deductible up to the amount of net investment income; interest that was disallowed (i.e., in excess of investment income) could be carried forward to the succeeding tax year, and deducted to the extent of the investment income limitation. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Itemized Deductions

See "Total Itemized Deductions" and specific types.

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return (see also "Tax Generated").

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

(1) returns of single persons (not heads of household or surviving spouses);

- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year.

Medical and Dental Expense Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premiums by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could also deduct a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care.

Minimum Tax Credit

(line 44, Form 1040)

A minimum tax credit could be taken for 1991 by certain taxpayers who paid alternative minimum tax for 1990. The credit was that part of the 1990 alternative minimum tax based on adjustments or preference items that deferred tax rather than caused permanent avoidance of tax. If all of the minimum tax credit could not be used for 1991, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions

(lines 19-25, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the second type were fully deductible.

Limited Miscellaneous Deductions: Unreimbursed employee business expenses, tax preparation fees, and expenses of producing income (including qualifying educational expenses), were limited to the amount that exceeded 2 percent of adjusted gross income.

Other Miscellaneous Deductions: Other, fully deductible expenses included such items as gambling losses (limited to gains), impairment-related work expenses for handicapped persons, and amortizable bond premiums.

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1991 statistics, a modified taxable income was computed. This was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

Moving Expense Deduction

(line 18, Schedule A)

An employee who had to move to a new residence as a result of changing jobs could claim certain expenses for moving and house hunting as an itemized deduction. In order to qualify for this deduction, the new work place had to be at least 35 miles farther from the former residence than the old job was. Deductible expenses included those incurred while moving household and personal goods, as well as in travel, meals, and lodging of the

taxpayer and household members en route to the new residence. Additional deductible expenses included house-hunting trips, and the cost of selling a residence or breaking a lease.

Nondeductible Passive Losses Δ

(calculated on Form 8582)

See "Changes in Law section," Section 1.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income

(line 22, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any "net operating loss" in an earlier year that was carried forward and deducted for 1991 was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

Other Tax Credits

(included in line 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It included the "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Overpayment

(line 61, Form 1040)

An overpayment of tax occurred when the "total payments" exceeded "total tax". Total payments included the amount of any "refundable portion of the earned income credit." Overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1992 Estimated Tax" and "Refund.")

Parent's Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1992;
- had income only from interest and dividends;
- had gross income for 1991 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1991;
- did not have any overpayment of tax shown on his or her 1990 return applied to the 1991 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities, therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the

use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Payment with Request for Extension of Filing Time

(line 57, Form 1040)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or Form 2688, Application for Additional Extension of Time to File. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for payment of expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10

percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement account in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 17a, 17b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 17a and 17b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable portion had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 17a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 17b.

Predetermined Estimated Tax Penalty

(included in line 65, Form 1040)

If a return showed taxes of \$500 or more owed on line 64 (tax due at time of filing) and this amount was more that 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1991 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Refund

(line 62, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method.

Rent and Royalty Net Income or Loss Δ

(line 26, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss.

Rent Net Income or Loss A

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (Passive losses are discussed under Changes in Law, Section 1.)

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Royalty Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items were included:

- salaries;
- wages;
- commissions;
- bonuses;

- tips;
- fees;
- excess reimbursement over employee business expenses;
- moving expense allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" were treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss Δ

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss".)

The following concepts were used in the computation of net capital gain or loss for this report:

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income. The holding period was one year or less for short-term assets, and longer than one year for long-term assets. Long-term capital gains were subject to a maximum tax rate of 28 percent (see "Changes in Law," Section 1).

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses and Reconciliation of Forms 1099-B). These capital gain distributions were entered on line 14 of Form 1040 if the tax-payer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 15, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, Sales of Business Property.

Self-Employed Health Insurance Deduction

(line 26, Form 1040)

Self-employed individuals who had a net profit for the year could deduct, as an adjustment, up to 25 percent of the amount paid for medical insurance for themselves and their families. If the tax-payer had other employees working for his or her business, they must have been offered nondiscriminatory health insurance coverage if the taxpayer was to qualify for the deduction. However, self-employed persons were not allowed this deduction if they or their spouses were employees and eligible to participate in an employer-subsidized health plan.

The 25 percent adjustment could not exceed the net earnings from the business in which the insurance plan was established. The balance of the health insurance cost was included with other medical care expenses as an itemized deduction subject to the 7.5 percent deduction threshold based on AGI.

Self-Employment Tax Δ

(line 47, Form 1040)

This tax, levied under the social security system, was reported by most individuals who had self-employment earnings of at least \$400 derived from a sole proprietorship or from their share of partnership profits. Some types of income (such as dividends, interest, and capital gains and losses) and certain deductions (such as net operating losses, and casualty and theft losses) were not allowed in computing self-employment earnings.

The maximum net earnings subject to self-employment tax for 1991 increased to \$53,400 from \$51,300 for 1990. The self-employment tax rate for 1991 was 15.3 percent, and applied to 92.35% of income from the sources mentioned above (not in excess of \$53,400), less any wages subject to FICA tax. The self-employment tax was calculated separately for each spouse on joint returns.

A deduction of one-half of self-employment tax was allowed as an adjustment in computing AGI (see "Changes in Law," Section 1).

Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

Social Security Benefits

(lines 21a, 21b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the tax-payer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was one half of the net social security benefits received. Social security benefits received were reported on Form 1040, line 21a and the taxable portion was reported on line 21b. Taxpayers who had no taxable benefits were not required to show the total benefits on their income tax returns.

Social Security Tax on Tip Income

(line 50, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax and social security tax (or the equivalent railroad retirement tax). If the employer was unable to withhold the social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction A

(line 34, Form 1040)

For 1991, the *basic* standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an *additional* standard deduction amount of \$650 or \$850. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single:

Basic deduction of \$3,400; each taxpayer 65 or over or blind was allowed an additional \$850 deduction each for age and blindness.

Married filing jointly or qualifying widow(er):

Basic deduction of \$5,700; each taxpayer 65 or over or blind was allowed an additional \$650 deduction each for age and blindness.

Married, filing separately:

Basic deduction of \$2,850; each taxpayer 65 or over or blind was allowed an additional \$650 deduction each for age and blindness.

Head of Household:

Basic deduction of \$5,000; each taxpayer 65 or over or blind was allowed an additional \$850 deduction each for age and blindness.

In the statistics, the basic standard deduction was tabulated for all taxpayers who claimed it, including those who were 65 or over or blind. The "additional standard deduction" total included only the additional amount that was taken by those taxpayers who were 65 or over or blind.

If an individual filed a return and was claimed as a dependent on another person's return, he or she was entitled to a standard deduction of at least \$550. The maximum deduction allowed was limited to the smaller of earned income (if greater than \$550) or the regular standard deduction amount shown above for each filing status. The standard

deduction for dependents could have been further increased if the individual was elderly or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1991 that was paid or deducted before 1991, all or part of that amount had to be reported as income if the itemized deduction for state and local taxes previously resulted in a tax benefit.

Statutory Adjustments

(lines 24-30, Form 1040)

These were the adjustments to total income which were allowed as deductions in the calculation of adjusted gross income. For 1991, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension, forfeited interest penalty, certain payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts were included in the "Other Adjustments" category in the statistics.

Tax Due at Time of Filing

(line 64, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax From Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated A

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. (See also "Modified Taxable Income.") For 1991, there were three basic tax rates, 15, 28, and 31 percent. Long-term capital gains were subject to a maximum tax rate of 28 percent.

If children under age 14 had investment income that exceeded \$1,000, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,100 was taxed at the parents' rate on Form 8615 and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 was included on Form 1040, line 22. The remaining investment income was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and was also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits."

Tax Payments

(lines 54, 55, 57-60, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- 1) income tax withheld, including backup withholding;
- 2) estimated tax payments;
- 3) payment with request for extension of filing time;
- 4) excess social security taxes or railroad retirement tax withheld;
- 5) credit for tax on certain gasoline, fuel, and oil;
- 6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 56, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount (see also "Earned Income Credit").

Tax Rates

See "Tax Generated."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest includes interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This is an information reporting requirement and does not convert tax-exempt interest to taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report was determined by the presence of "total income tax" (the sum of income tax

after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment or Railroad Retirement Tax Act (RRTA) taxes, social security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, golden parachute payments, or uncollected employee social security tax on tips. These taxes, however, were disregarded for purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit was treated first as an amount which was used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was originally filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income A

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. On current year returns, "taxable income" was identical to "modified taxable income." For prior year returns received during the current year filing period, taxable income was imputed from the amount of tax reported. (See also "Modified Taxable Income.")

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings accounts, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. For 1991, these amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Most interest on State or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for income tax purposes (See also "Tax-Exempt Interest.")

Taxes Paid Deduction

(line 8, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included personal property taxes, State and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes and State and local sales taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income Tax

(line 46 - line 56 + line 48 of Form 1040)

Total income tax was the sum of income tax after credits (from which the earned income credit was subtracted) and the alternative minimum tax.

It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with two exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the individual was required to itemize as well. Second, taxpayers in several states are required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$100,000 (\$50,000 if married filing separately) his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$100,000 (\$50,000).

Total Rent and Royalty Income or Loss

This income concept consists of all rent and royalty income and loss which was used in computing adjusted gross income, farm rental income and suspended rental loss carry-over from prior years. It excludes that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules which went into effect for Tax Year 1987. (Passive loss rules are discussed under Changes in Law.)

Total Tax Credits A

(lines 45, 55, Form 1040)

For this report, total tax credits consisted of the following:

- 1) child care credit;
- 2) credit for the elderly and disabled;
- 3) foreign tax credit;
- 4) general business credit;
- 5) minimum tax credit;
- 6) other tax credits;
- mortgage interest credit and any credits on prior year returns; and
- 8) the portion of the earned income credit (EIC) used to offset income tax before credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount was tabulated as "earned income credit used to offset income tax before credits." Any amount remaining of the EIC could be refunded or applied to other taxes, and was classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable.

Total Tax Liability

(line 53 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit"). For the statistics,

unlike the Form 1040, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation Δ

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- 1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation"); and
- 2) Form 8615, used to compute the tax on investment income of children under age 14.
- 3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains.

Unemployment Compensation

(line 20, Form 1040)

Beginning in 1987, all unemployment compensation had to be included in income.

Unreimbursed Employee Business Expenses

(line 19, Schedule A)

This item, like most miscellaneous itemized deductions, was subject to a minimum threshold 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs while away from home in the performance of job duties. Eighty percent of the meal and entertainment expenses was deductible, and was calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible.

Section 5

1991 Forms and Instructions

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	Coeparago "Yes" will not change you'res' no 'reduce jour retund but not your dependent. P. Of Beast thesase 6 6			Payments	Attack W. 2. Forms W. 2. W. 2. and 1099-R to 1	Refund c Amount You Owe	Sign Here Kees a cor Kees a cor K	Paid Prepare Use Ont
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	Yes	Spouse S	Ho of other to depend on the claimed as your dependent under a pre 1985 agreement check here ▶ Add numbers Total number of examploins (significant orders)	Wages salaries fine chief when the control of the c	11 Autonory received 12 Business income or (10ss) (artech Schedule C) 13 Capital gain of (10ss) (artech Schedule D) 14 Capital gain of (10ss) (artech Schedule D) 15 Other gains of (10ss) (artech Schedule D) 16 The Capital gain of (10ss) (artech Schedule D) 17 Capital gains of (10ss) (artech Schedule D) 18 Other gains of (10ss) (artech Schedule D) 19 The Capital Gain of the Capital Grant (1997) 19 The Capital Gain of the Capital Gains (10ss) (artech Schedule Gains) 19 The Capital Gains (10ss) (artech Schedule Gains) (artech Sched	178 fortige persons and annuals 178 fortige in the state of the state	5 Your RA deduction from applicable workshell on page 20 or 21 24b 5 Soutes RA describing from applicable workshell on page 20 or 21 24b One-half of self-employment tast describe be open 20 or 21 25 Siff-employment self-employment on page 22 26 Keogh retirement plan and self-employed SEP deduction	The proportion of the proporti



nstructions for Form 1040

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Department of the Treasury Internal Revenue Service

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Avoid Common Mistakes

This checklist is to help you make sure you fin our your form connectly. Enrors may delayle your refund.

If it is child lived with you and your ediusted gross income on Form 10.0, line 31, su the 12.25, read the instructions for new Schedule ECC that beginn on page 45 to see if you can take the earned income credit.

If you are taking the standard deduction and you check any box on line 34 or 35, so will you see page 23 to find the amount to entire on line 34.

If you for your spouse if you can check the box on line 50 were 55 or older or the most the box on line 50 were 55 or older or usind, check the spopronente boxes on line 33.

If your parents for someone else) are cleim you as elseyender to make 11 year parents for someone else) return your see elseyend in they choose not location you, check the box on line 33.

5. If you owe self-employment tax, anter one-half of their tax on Form 19d0, line 25.

6. Make sure your name, eddress, and social security number are correct on the label.

8. Check your computations (additions, subtractions, etc.) especially when figuring your total ittome, Federal income tax withheld, and your refund or amount you owe. return, enter your spouse's social security number in the space provided on page 1 of Form 1040

10. Don't forget to sign and date Form 1040 and enter your occupation. Attach your W-2 form(s) and any other required forms and schedules. Be sure you put all forms and schedules in the proper order. See Step 6 on page

7. If you are marned filing a joint return and didn't get a label, or you are marned filing a separate

Note From the Commissioner

Dear Taxpayer

around the world embrace our way of life, it is a reminder that government in a free country can only be financed through voluntary compliance and the support of best to pay your fair share. As countries I thank each of you reading this letter for doing your part to keep our tax system the finest in the world. It works well because so many of you do your the public it serves

certain taxpayers file by telephone and by best ever This will mean prompt refunds, doing the math for taxpayers who ask for accurately filed and processed returns, months to make this filing season the assistance from courteous, respectful tax forms when and where you need available for everyone. We're testing exciting new approaches by letting We have been working for many employees Electronic filing is now them, and the right answers and

commitment to a decade of fundamental change. Your government must simplify I also want to make clear our

the tax law. We must make it far easier to expect that the IRS will make sure others do the same. As citizens who "own" the deal with the IRS, All of you who try to government, you should insist that we pay your fair share have every right to make the best use of your tax dollars

modernize our computer systems; to help of quality; to promote the highest ethical standards, and to assure diversity in our they owe; to meet the highest standards taxpayers do what's right in paying what We are dedicated to reaching these goals. The journey requires us to work force.

we deliver. I think we're making progress. With your support and oversight, we'll get You have every right to demand that there Don't settle for less.

Fred T Goldberg, Jr

The tax forms and instructions you received are printed on recyclable paper. If your community has a recycling program, please recycle (Remember to keep a copy of your return and any worksheets you used for your records.) The Internal Revenue Service tries to use recycled paper for all of its forms and instructions

Recycling

The Phracy Act of 1954 and "age-work Re-duction Act of 1980 say that when we ask you'dor information, we mist is tall you are logal right to ask for the information, why we are asking for it, and how it will be used the mand also left you what could rappen if we do not receive it and whether you response so columby. Requed to obtain a benefit, or mandatory under the lew.

Estimated Preparation Time

. 9 2 . 0

Fo	Recordkeeping	Leeming ebout the lew or the form	Prepering the form	Copying, essembling and sending the form to the IRS
Form 1040	3 hr , 8 min	2 hr , 31 min	3 hr., 23 min	41 min
Sch A (1040)	2 hr. 32 min	25 min	t hr. 9 min	27 min
Sch B (1040)	33 min	9 min	17 min	20 min
Sch. C (1040)	6 hr. 13 min.	1 hr , 5 min	1 hr. 57 min	25 min
Sch (0 (1040)	51 min	54 min	1 hr , 7 min	41 min
Sch D-1 (1040)	13 min	:	13 min	35 min
Sch E (1040)	2 hr., 52 min	1 hr., 6 min	1 hr, 16 min	35 min
Sch EIC (1040)	40 min	19 min	51 min	55 min
Sch F (1040)				
Cash Method	4 hr. 2 min	34 min	1 hr., 19 min	20 min
Accrual Method	4 hr. 22 min	26 min	1 hr, 20 min	20 min
Sch R (1040)	20 min	16 min	21 min •	35 min
Sch SE (1040)				
Short	20 min	13 min	10 min	14 min
Long	26 min	22 min	38 min	20 min

Last year over 7.5 million people filed their tax returns electronically by computer. Electronic filing is a fast and accurate way to file your return with the IRS. If you are expecting a refund, it will be issued within 3 weeks from the time the IRS accepts your return. If you have your refund directly deposited into your savings or checking account, you could receive your money even faster. Even if you are not expecting a refund, electronic filling is

Fast Filing

Many professional tax preparers offer electronic filing in addition to their preparation services. A paid preparer must sign your Form 8453, U.S. Individual Income Tax Declaration

still a fast and accurate way to file your return.

or Electronic Filing. Even if you prepare your own return, a preparer or transmitter in your area can file your return electronically for you. For more information on electronic filing.

see Tele-Tax Information in the index (topic no. 112).

Privacy Act and Paperwork Reduction Act Notice

It you have comments concerning the accu-racy of these from estimates or suggestions for making these forms more simple, we would be happy to heaf from you you can write to both he trianal Navinus Service, was mighton, C 20224, Merelion IRS Re ports Clearance Officer T PP, and the Office Management and Budgath Epigework Reduction Polect (1545-6074), Washington, We Welcome Comments on Forme

Oo not send your return to either of these offices Instead, see Whare Should I Fila? on page 9

This notice applies to tax returns and any papers fleet with them it also applies to any questions we need to ask you so we can complete, correct, or process your return, ighter your tax and collect tax, interest, or penalities

OC 20503 If you do not file a return, do not provide the information, the law says that you may be charged featured. De charged features and, in certain cases, you may be subject to commat prosecution with any and the may also have to disable with eventual prosecution. The may also have the stable of the says frow may also have to disable with eventual prosecutions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax return from the stable of the says of the says and the says as the says and the says as the says as the says and the say agences, as provided by law. We may also given it octics, states, the Ostrict of Columbia, and U.S. commowealths or possessions to carry out their tax laws. And we may given it to treign governments because of tax featies they have with the United States.

Please keep this notice with your records It may help you if we ask you for other infor-mation. If you have questions about the rules for filing and gwing information, please call or visit any internal Revenue Service office.

The Time It Tekes To Prepare Your Return

are accurate and can be easily understood of ther this is officult to do becades some of the tax laws enacted by Congress are very complex. For some pecclob, with income mostly from wages, filling out the forms is easy. For others who have businesses, persons, sones, sental income or other investigations of the form of the forms in the form of the form We try to create forms and instructions that

Our legar right to ask for information is only legar to see that and 6012(9) and their regulations. They say and 6012(9) and their regulations. They say that you must lea a return to statement with us for any tax you are liable for Your response is mandatory under these sections. Code sections 609 and its regulations say

hat you must show your socal security number on want you'lle. This is so we know who you are, and can process your return with and papers for unsaff full and papers for the tax form that apply to you But you do not let the to cheek you but you do not be to cheek the boxes for the Presidential if Election Campain Fund to We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount We may give the information to the De-partment of Justice and to other Federal

Page

ო Page

Major Categories of Federal Income and Outlays for Fiscal Year 1990

In fiscal year 1990, which began on Oc-tober 1, 1989, and ended on September 30, 1990. Federal income was \$1,031.3 billion and outlays were \$1,2517 billion, leaving a defect of \$220.4 billion. The budget defect is financed largely, by government borrowing from the public. The government borrows from the public by selling bonds and other debt securities to private citizens, banks, businesses, and other governments

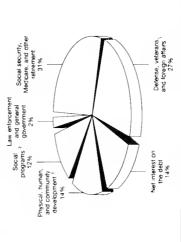
The pie charts on this page show the relative sizes of the major categories of Federal income and outlays for fiscal

Excise, customs, estate gift, and miscellaneous taxes 7% Personal income Social secunty, Medicare, and unemployment and other retirement taxes 30% Where the Income Came From: Income and Outlays

What the Outlays Were:

Corporate income taxes 8%

Borrowing to cover deficit 18%



About 23% was for defense 2% was to valerant behalits and services, and 1% was for tokegn affairs mituding millary and economic essistance to foregn countries and the maniferance of U.S. embasses abroad.

Appu, T. %, was spent to fund Medicad Lood stamps, and to furnines with dependent children, supplemental security income and related programs. About 5% was spent to health research and public health programs. Intemporpment compression, assisted housing and social services.

This category consists of agricultural orograms, natural viscources and environmental programs, transpor-alize orograms and for elementary and secondary education and direct assistance to college students, pob-alized programs economic development programs including deposit insurance, and space everify, and jeineral science programs.

Section 1.

Before You Form 1040 Fill Out

Resolution assistance Hearing-impaired persons who have access to TID equipment way call 1-400-429-4055 to ask to help from Problem Pesolution. This office cannot change the fast law or rechnical decisions of the fast law or rechnical decisions resulted from previous contacts. Operation Desert Storm/Desert Shlaid: If you were a participant in Operation Desert Storm or Desert Sheld, see Tele-Tax Information (topic no 468) for more information, including extensions of deadnies for taking care of tax matters such as filting returns, making contributions to an IRA, or paying lases.

What Free Tax Help is Available? New Earned Income Credit Rules. If you carned loss than \$21,250 and a qualifying child lose with you, you may be able to take the earned income credit for 1991. The credit has earned income credit for 1991.

Free Social Security Personal Earning and Bendit Earlines Statement. The Social Security Administration (ISSA) can and you as alternent of your social security earnings and your estimeted future benefits of get this statement, complete a simple form and relum it to the SSA You may get a request form by writing 10 Consumar Incomation Comman Incomation Consumer Incomatical Consum

Send the IRS Written Questions. You may send your written tax questions to your IRS endror Director II you don't have the address, you can get if by calling the number

To find the toll-free number for your area and the pages that content Tefe-Tax information, see "Telephone Assistance-Federal Tax Information" in the index.

received a Federal income tax package in the mail, take it with you when you go for Solud You Imate or Take the Standard Deduction? The standard deduction has in-creased Because of this increases, if may be to your penefit to take the standard deduction has year even though you femitsed deductions in the past. Read the instructions for line 34 on page 23 themized Deductions. If your adjusted gross runcome is more than \$1'0.000 (\$5.000 it manned filing separately, you may not be able to deduct all of your reservations. Items Read the Schedule A instructions for line \$0 on page 42. Also, personal interest (such as interest on car loans and credit card balances) is no longer deductible

Videotaped Instructions for completing your return are evallable in English and Spanish et many libranes.

Telephone Service for Hearing-Impeired Persons is eveilable Braille Materials for the Blind are eveilable at regional libranes for the blind and the disabled

Additional Forms or Publications? Do You Need

If you do not have any tax questions and you only need tax forms and publications, you

 Visit a participating bank or post office for Forms 1040, 1040A, 1040EZ, Schedules A, B, and EIC, Schedules 1 and 2, and their Visit your local IRS office

Visit a participating library, which stocks a wider variety of forms and obblications
 Use the order blann near the end of the instructions. You should necess the terms you order within 2, exests from the time you mall your request.

e Cail our toll-thee "Forms Only" humber 1807. TAX-0507. (1-800-28-36-76). The hours of operation during the filing season are &COA AM to SOOP PM (Increditory) and 900 AM; to 300 PM (Saturdary), for carriers n Abassa and Heavail the hours are Paricife Standard Time for calliers in Puerto You should receive your ordion within 7 to 10 working dieys file you call.

Can I Use

Substitute Tax Forms?

What's New for

19917

tax questions can be answered by reading the tax form instructions or one of our many free tax publications. Tax Forme and Publications. Most of your

Recorded Tax Information by Telephone. Our Tele-Tax service has recorded tax information covering about 140 topics.

Purplation covering source, covering and a state of your refund the status of your refund of the status of your refund of the status of your refund of the status of your with your tax questions are the state and your with your tax questions of 11 after reading hole has from instructions and publications, you are not sure how to fill out your return, or have a question about a notice you received from us, please call us Use the toll-tree number for your area is now made up of littlee parts—the basic centul, the hadm insurance creati, and the extra credit for a child boom in 1991 fou can that each bar that applies to you you may be able to take the credit even if your fining that is single in most cases, the child does not have to be your dependent But the child must meet centan age and other conditions. Read the instructions for Schedule EIC that credit. Also, read Part 1 of Schedule EIC to see if you have a qualifying child

Walk-in Help. Assistors are available in most IRS offices throughout the country to help you prepete your return. An assistor will expend or "well knowgh" a Form 1040E. Form 1040A, or Form 1040 with Schadules A and with you and on number of holds help assistor with schadules A and with you and on number of holds help assistor in a group setting. To find the location of the book under "United States Government, internal Rearnal Rearnal Service. Social Security Numbers for Dependents
Age 1 or Older, It you can clear any person
age 1 or older it you can clear any person
person's social Security number on your
return It your dependent does not have a
number, see the instructions for line 6c,
incolumn (3), on page 13
Deduction for Exemption. The deduction
for each semption—for your your spouse,
and dependent—as increased to \$21.50
But your deduction may be reduced or allim
instead I your adjusted gross income is more
36 on page 2.

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Edeary (TCE). These programs help older, disabled, low-income, and non-English-speaking people fill out their roture. Call the toll-free telephone number for your area for details. If you

Urreached Tar Problema. The Problem Reackton Program is for lastgayers who have been rushe to reache their problems with the IRS I type here as problem you cannot clear up through normal channels. When to your board IRS Destroin Director or call inyour local IRS office and sak for Problem your local IRS office and sak for Problem. Additional furnation. It you want more information about last law changes for 1991. get Pub. 543. Highlights of 1991 for Oranges. You may also find the publications listed near the end of its bookel helpful in Page 6. Maximum Tax Rate of 28% on Capital Gains. If you have a net capital gain, your tax may be less if you can use Part IV of Schedule D to figure your tax. See Part IV of Schedule D to see if you qualify. Utemative Minimum Tax. The tax rete has

You may not use your own version of a tax form unloss it meets the requirements in Pub. 1167 You can ge Pub in 167 by wring to the Distribution Center for your state See the order blank near the end of the instruc-tions for the address.

Section 2.

Requirements Filing

The rules under **Do I Have To File?** apply to all U.S citzens and resident aliens. They also apply to nonresident aliens and dual-status aliens who were married to U.S citzens or residents at the end of 1991 and who have elected to be treated as resident aliens.

Exception. If you were e.U.S. crizen who lived in a U.S. possession or had income inding a U.S. possession, different rules apply. Get Pub. 570, Tax Guide for Individuals. With Income From U.S. Possessions.

If you were a nonresident alien at any time during 1991, except as mentioned above, different rules apply you may have to file Form 1040NR, U.S. Nonresident Alien Income Tax Peturn. Specific rules apply to defamine if you are a resident or nonresident, Get Pub. 519, U.S. Tax Guide for Allens.

Do I Have To File?

Use Chart A on this page to see if you must the a felling Buy to must use Chart B on page 8 if your Gast B on page 8 if your barent (or someone else) can return you see Chart C on page 8 for other return Also see Chart C on page 8 for other vituations when you must find for other in you on not have to rike a return you should rike one to get a return of any construction of a withheld of any formal monor as withheld to show a standard if the your can fast withheld to show they are constructed to the contraction of the con

If you he for either of these reasons only, you may be able to use form 1040A II you are youngle, and hie only to get a refund of law witherd you may be able to use form 1040E2.

your child was under age 14 on January 1
you child was under age 14 on January 1
you may elect to report your child's incom
on your return If you make this election, you Exception for Children Under Age 14, your child was under age 14 on January child does not have to file a return

Your child had income only from intererand dividends (including Alaska Permane).
 Fund dividends), and.

3 Your child had no Federal income tax with held from his or her income (packup with holding) and did not make estimated ta payments for 1991. 2 Your child's gross income was more the \$500 but less than \$5,000, and

if you and the child's other parent are not fining a joint return special rules apply to determine which parent may make the efection Get Form 8914, Parent's Election To Report Child's linerest and Dwidends, for details

Chart A-For Most People

To use this chart, hist find your mantal status at the end of 1991. Then, read across to find your fing status and age at the end of 1991. You was the earthur if your gross income was at least the amount shown in the last column. Gross income means all income you received in the form of money, goods, properly, and services that is not exempt from its, including any gain on it he sale of your main home. See page 14 to find out what types of income to include.

Single (including divorced and legality separated) Amend with a child and household be or older 55.400 Marned with a child and household see 65 or older 56.000 Marned with a child and household see 65 or older 58.000 Marned with a child and household see 65 or older 58.000 Marned and iviving with your return return any age 57.150 Marned, separate return any age 57.150 Marned, separate return any age 57.150 Midwed before 1991 and household 65 or older 56.000 Midwed before 1991 and household 65 or older 56.000 Midwed before 1991 and household 65 or older 56.000 Midwed before 1991 and household 65 or older 56.000 Midwed before 1991 and household 65 or older 56.000 Midwed before 1991 and household 65 or older 58.000 Midwed before 1991 and household 65 or older 58.000 Midwed before 1991 and household 65 or older 58.000 Midwell with 65 or older 58.000	Mental status	Filing status	Age.	Gross income
Head of household 65 or older 65 page 12) Marred, joint of both spouses) Marred, joint or any age separate return any age 65 or older 65	Agona dunial along	Single	under 65 65 or older	\$5,550
Head of household (see 65 or older 65 page 12) Married, joint 65 or older 65 sead of household 65 or older 65 household 65 or older 65 or older 65 widow(et) with under 65 or older 65 or	and legally separated)	Head of household	under 65 65 or older	\$7,150
Married, Joint 65 or older 8 Married, Joint 65 or older 8 Married, Separate any age 65 or older 8 Married, separate any age 8 Single 65 or older 65 Single 65 or older 65 Oualitying with under 65 Oualitying with under 65 Government of 65 or older 65 Adependent child 65 or older 65 Single 65 or older 65 Oualitying with under 65 Government 66 Oualitying 65 Single 65 or older 65 Government 66 Oualitying 65 Single 65 or older 65 Oualitying 65 Single 65 Oualitying 65 Single 65	Married with a child and living apart from your spouse during the last 6 months of 1991	Head of household (see page 12)	under 65 65 or older	\$7.150
Marred, Joint 655 or older 8 for older 18 fo			under 65 (bath spouses)	\$10,000
Marred, separate any age refurn. Marred, loint or any age separate return any age Single 65 or older Head of household 65 or older Qualifying with under 65 widowlet with under 65 see page 12)	Mamed and living with your	Married, joint return	65 or older (one spouse)	\$10,650
Mamed, separate any age return. Mamed joint or any age separate return any age under 65 Single 65 or older Head of under 65 I household 65 or older dependent child 65 or older (see page 12)	on the date your spouse died)		65 or older (both spouses)	\$11,300
Married joint or any age separate return any age Separate return under 65 household 65 or older McCoule) with under 65 widow(e) with under 65 dependent plud 65 or older (see page 12)		Mamed, separate return	any age	\$2,150
Single 65 or older Head of under 65 and household 65 or older Oueling widowler with under 65 dependent child 65 or older (see page 12)	Marned, not living with your spouse at end of 1991 (or on the date your spouse died)	Married, joint or separate retum	апу аде	\$2,150
Single 65 or older Head of under 65 Fourier of 65 or older Oualtyme With under 65 dependent child 65 or older (see page 12)			under 65	\$5,550
Head of under 65 And Household 65 or older Qualifying with under 65 dependent field 65 or older (see Dage 12)		Single	65 or older	\$6.400
and household 65 or older Qualifying under 65 Appendant child 65 or older (see page 12)		Head of	under 65	\$7,150
Qualifying under 65 widow(er) with other 65 dependent child 65 or older (see page 12)	Widowed before 1991 and	household	65 or older	\$8,000
		Qualifying with dependent child (see page 12)	under 65 65 or older	\$7,850

If you turned age 65 on January 1, 1992, you are considered to be age 65 at the end of 1991

Chert B—For Children and Other Dependents (See the instructions for line 6c on page 13 to find out if someone can claim you as a dependent.)

You May Be Able To Use Form 1040A It:

Caution: If your gross income was \$2,150 or more, you usually camed be claimed as a department interest you were under 19 or under 24 and a student. For details, see Test If your parent (or someone eise) can cleim you as a dependent, and any of the four conditions listed below applies to you, you must file a return In this chart, uneerned income includes taxable interest and dividends. Earned income includes wages, thos, and taxable scholarship and fellowship grants

You can also use Form 1040A to claim the semed income for cert. It am contributions to an IRA, nondeductible contributions to an IRA, incredicturible and dependent care expenses, and the credit for child and dependent care expenses, and the credit for the result for the disabled You may You had income only hom wages sails
are lips, taspel scholarshi and fellowship
grants, persons or annures, tasable social
security benefits payments from you individat retirement account (Rely, inemploy
ment compensation, interest; or dividends use it even if you made astimated tax payments for 1991 or if you can take the exclusion of interest from senes EE U S savings bonds issued effer 1969 Your taxable income is less than \$50,000 You do not remize deductions

Since Forms 1040A and 1040EZ are easier to complete than Form 1040, you should use one of them unless using Form 1040 lets you pay less tax. However, you must file Form 1040 It any of the following situations applies

Your gross income was more than the total of your earned income (up to \$3,400) or \$550, whichever is larger, plus \$850 (\$1,700 if 65 or older end blind).

Your uneamed income was more than \$1,400 (\$2,250 if 65 or older end blind), or

Single dependents 65 or older or blind.—You must file 8 return if-

Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions

You had any uneamed income and your gross income was more than \$550, or

Merried dependents under 65.-You must file a return if-

Your eamed income was more than \$2,850, or

Your taxable income is \$50,000 or more

You rtemize deductions (Read the instruc-tions for line 34 on page 23 to see if it would benefit you to itemize.)

You received or paid accrued interest on secunities transferred between interest pay ment dates.

You had any of the kinds of income shown on Form 1040, lines 10 through 13, 15, 18 19, and 22, such as taxable refunds of state and local income taxes

You claim either of the payments on Form 1040, line 59, or a credit for overpaid windfall profit tax

Form 8814, Parent's Election To Report Child's Interest and Dividends

7 Pege

the total of that income plus your earned income was: ŏ Your earned income was more than \$4.250 (\$\$,100 if 65 or older and blind). more than \$3,400

1. Single dependents under 65.—You must file a return if—

pue

Your uneamed income was:

\$1 or more

\$0

more than \$550

You Must Use Form 1040 If: to you

You received any nontaxable dividends capital gain distributions, or Alaska Perma-nent Fund dividends

 Your gross income was more than the total of your eamed income (up to \$2,850) or \$550, whichever is larger, plus \$650 (\$1,300 if 65 or older and blind), or Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions

Your uneamed income was more than \$1,200 (\$1,850 if 65 or older and blind), or

Your earned income was more than \$3,500 (\$4,150 if 65 or older end blind), or

Merried dependents 65 or older or blind.—You must file a return file.

You are required to fill in Part III of Sched ule B for foreign accounts and foreign trusts (see page 43 of the instructions)

 You take any of the adjustments to income shown on Form 1040, lines 25 through 29 or any write-in amount included on line 30 You claim any of the credits on Form 1040, line 43 or 44, or a credit for fuel produced from a nonconventional source

Uncollected social security and Medicare or RRTA tax on tips you reported to your

 Uncollected social security and Medicare or RRTA tax on your group-term life Social security and Medicare tax on tips you did not report to your employer.

employer insurance.

If any of the four conditions listed below applied to you for 1991, you must file a

1. You owe any special taxes, such as.

Chart C-Other Situations When You Must File

 You owe any of the taxes on Form 1040.
 lines 39, 47 through 51, or any write-in amount included on line 53 Note: If you are filing only because you owe the lax on line 51 you only have to file Form

Tax from recapture of investment credit, low-income housing credit, or recapture tax on the disposition of a horney purchased with a federally subsidized mortgage (See the instructions for line 49 on page 26).

2. You received any advance earned income credit (AEIC) payments from your

Tax on an individual retirement arrangement (IRA) or a qualified retirement plan; or

Alternative minimum tax;

Form 2555, Foreign Earned Income Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa Form 8271, Investor Reporting of Tax Shell for Registration Number You file any of these forms

4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

3. You had net earnings from self-employment of et least \$400

You were not 65 or older OR blind

Which Form Should

Use?

You May Be Able To Use Form 1040EZ It:

 You did not receive any advance earned income credit (AEIC) payments You had only weges, salaries, tips, taxable scholarship and fellowship grants, and not more than \$400 of taxable interest income You do not itemize deductions or claim any adjustments to income or tax credits Your taxable income is less than \$50,000

> You were single and do not claim any de-pendents Page 8

When Should | File?

You should file as soon as you can after January 1, but not later than April 15, 1992 If you file late, you may have to pay pen-alties and interest. See Penetties and Intar-est on page 30.

If you know that you cannot file your return by the due date, you should file **Form 4868**. Application for Automatic Extension of Time 17 o File U.S. Individual Income Tax Return, by April 15, 1992.

Caution. Form 4868 does not extend the time to pay your income fax. See the instructions for Form 4868.

If you are a U.S. critican or resident, you may qualify you an automatic evension of time to hie if, on the due date of your return, you meet one of the following conditions.

• You like outside the United States and Perefit ARD, your man place of business or post of duty is outside the United States and States and Puerro Ard.

This extension guess you an extra 2 months to the and gas whe tax, but interest will be charged from the original due date of the return on any unpaid tax You must attach a statement to your return showing that you meet the requirements You are in military or naval service on duty outside the United States and Puerto Rico

Note. Desert Storm participants see Pub. 945 for special rules on when to file

Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee

Ателсап Samoa

California (all other counties), Hawaii

Where Should I File?

Guam

If an addressed envelope came with your verun, pelase use If If you and not receive an envelope, or if your moved during the year, and your return to the Internal Revenue Service Center for the place when you live See the chart on this page. No street address is needed Envelopes with may freen post-age will be returned by the post office.

Where To File

If you live in	Use thie address:
Flonda, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (ell other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missoun, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arzona, Calidoma (countes of Alpine, margor, butter, Calaverask Colosa, Confra Corsa, Dei Norfe, El Douado, Glem, Hurboddt, Lake, Lassen, Marm, Mendochom, Nodoc, Nagas, Nevada, Placer, Plunas, Seremanico, San Joaquin, Shastia, Serem Sisyvio, Solano, Soroma, Sukre, Tehama, Tinniy, Yolo, and Yubaj, Colorado, Idaho, Montara, Neoraska, Newada, North Dakota, Cegon, South Davola, Lidah, Mashington, Wyoming	Ogden, UT 84201

Step 1—Get All of Your Records **Together**

Form 1040

Preparing Steps for

Income Records. These include any Forme 4-W. W-2G, and 1098th also will have if you don't get a form W-2 by January 31. You don't get a form W-2 by January 31. Ja

Itemized Deductions and Tax Credits.

18982s S. 2. 3. and 38 through 42 of these
instructions fell you what credits and itemzed deductions you can take Some of the
records you may need are

• Medical and denial bayment records

Fresno, CA 93888 Memphis, TN 37501 Philadelphia, PA 19255 Real estate and personal property tax re-

Commissioner of Revenue and Taxation 855 West Manne Dr. Agana, GU 96910

· Interest payment records for your home Records of payments for child care so you could work mortgage

Philadelphia, PA 19255

Puerto Rico (or if excluding income under section 933)

Virgin Islands Nonpermanent residents

Virgin Islands Permanent residents

or Publications You Forms, Schedules, Step 2—Get Any Need

V.I. Bureau of Internal Revenue Lockharts Garden No 1A Charlotte Amaile, St. Thomas, VI 00802

Philadelphia, PA 19255 Philadelphia, PA 19255

citizens and those filing Form 2555 or Form

Foreign country US citizens at 4563

All A P O and F P O. addresses

In general, we mail forms and schedules to you based on what you filed last year Before you fill in your return, look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start to fill in your return. See Do You Need Additional Forme or Publications? on page 6

Step 3—FIII In Your Return

The line instructions for Form 1040 begin on the next page. Enter any negative amounts in (parentheses) unless instructed otherwise.

Section 3.

Follow the six steps below to help you prepare your return If you follow these steps and read the instructions, we feel that you can fill in your return quickly and accurately

Step 4—Check Your Sure It Is Correct Return To Make

Review Avoid Common Mistakes on page

Step 5—Sign and Date Your Return

Form 1040 is not considered a valid return unless you sign if Your spouse must also sign if it is a joint return if a taxpayer died before filing a return for 1991, see Death of Texpayer on page 29

Required Forms and Step 6—Attach All Schedules

Attach the first copy or Copy 8 of Forms W. 2 and W.25 to the froin of Form 10.0 if you received a 1991 Form 1093-4 showing Fed-almorner as withhinked, showing Fed-almorner as withhinked, showing 1099-8 to that Form 1099-8 to the form of Form 1040. The amount of Federal incrome las withheid should be shown in Box 4 of Form 1099-8.

Aftach all other schedules and forms behalf form 10d1 in order of the "Attachment Sequence No" shown in the upper applicance No" smole. The attachment sequence no for Schedule A (form 10d0) is 07. Attach forms without an attachment sequence number at the end of your return.

If you need more space on forms or schedvers, after yeararise sheets. Use the same
formal as the portled forms, but show your
totals on the portled forms. Brease use
sheets that are the same size as the forms
and schedules Be sure to put your name
and social security number on the sheets
and attach them at the end of your return
and attach them at the end of your return

If you owe tax, be sure to attach your pay-ment to the front of Form 1040 on top of any Form(s) W-2, W-2G, and 1099-R

6

Page

Section 4

or Form 1040 nstructions

and Name, Address, Social Security Number

errors that delay return cheecks. But do not return traths the label but in you have finished your return. Cross out any errors and print the correct information on the label. Add any missing items (such as your apartment number). Why Use the Label? The mailing label on the front of the instruction booklet is de signed to speed processing at Infernal Revenue Service centers and prevent common.

Caution. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Besides your name address and social security number the label contains vanous code numbers and letters. The diagram below explains what these numbers and let

What if Do Not Have a Label? If you odn't teeve a label, print or type the information in the spaces provided But it you are marred fining a separate return. You not enter your wides and me tree littlead show his to her nere littlead show his to her name in the space provided.

Name Change. If you changed your name because of marriage, dividice, etc. be sure to report his to the Social Security Administrations or that it has the same name in its records that you have on your fax return. This

prevents delays in processing your return and saleguards your future social security benefits

Fund

Election Campaign

Presidential

Nonresident Allier Spouse. If your spouse is a nonresident allen and you file a point return, your spouse must get a social securive number. If you file a seasale return and your spouse has no social security number and no motione, enter YRA* in the space for your spouse's number.

P.O Box If your post office does not deliver mail to your home and you have a P.O. box, show your P.O. box number instead of your home address. Foreign Address. If your address is outside of the United States on its possessions or territories, enter the information on the line for "City town or post office, state and 219 code" in the following order city, province

Your Mailing Label—What Does It Mean?

Postal service focal delivery route within your ZIP code 8 203 828 ▼ CAR.RT SORT"CR01 652-00-1776 Computer shorthand for your name. By entering these two letters and the first social security number. The IRS can identify the cornect account. seconty numbers BN 651-00-1492 65 JOHN C 8 JANE F DOE → 310 OAK DR Your social HOMETOWN

Type of fax package mailed to infernal Revenue Service center where you filed last year Mail bag number used to presort ZIP code ŧ code Ö Your name and address

or state, postal code, and the name of the country. Do not abbreviate the country

Decessed Taxpayer. See Deeth of Texpsy-

Social Security Number. Enter your social security number in the area marked. Your social security number. If you are marined, enter your husband's owner's social security number in the agen marked. Spouse's social number in the agen marked. Spouse's social number. The agent marked. Spouse's social number in the number shown on provide the security number is correct on your social security. Annuber is correct on your social security. Annuber is correct on the number of the security number is correct on the number of the security number is correct on the number of the security number is correct on the number of the security number.

Married Filing Separate

Line 3 Return

Congress set up this fund to help pay for peaderthis election costs it you want \$1 or your its to go to this fund, check the "vies" book if you get filling a goot to refurn, you spouse may gliso have \$1 opt to thurd it you check "Yes." your fiss or refund will not change. It you don't have a social security number, get form SS-6 trom your local Social Social my Administration (SSA) office full cout end return it to the SSA office if you do not receive a number by the time your return is united for in the space for the number.

to general, voter timing states depends on whether you are considered single on marned I have statuses everlated below. The ner hat will statuses everlated below. The re isted first and the once that will assally where you the lowest fax are isted last a Manned fluid a separate return. Filing Status

Head of household Single

If more than one filing status applies to you, choose the one that will give you the lowest tax Mamed filing a joint return or Qualifying widow(er) with dependent child

Line 1

You may check the box on line 1 if enty of the following was true on December 31, 1991 Single

You were never married, or

 You were legally separated, according to your state law, under a decree of divorce or of separate maintenance, or You were widowed before January 1, 1991, and did not remarry in 1991

If you had a child living with you, you may be able to take the earned income credit on line \$6. Read the instructions for Schedule EIC that begin on page 45 to see if you can take the credit

Line 2

You may check the box on line 2 if eny of the following is true Married Filing Joint Return

Page 11

1991, you may be able to file as head of household See Merned Persons Who Live You were married as of December 31, 1991, even if you did not live with your spouse at the end of 1991, or

You may check the box on line 4 **only if** December 31, 1991, you were unmarned legally separated and 6 Your spouse died in 1992 before filing a 1991 return. For details on how to file the joint return, see Death of Taxpayer on page 29

Your spouse died in 1991 and you did not remarry in 1991, or

 You pad over half the cost of keeping up a home for the entire year, that was the main home of your parent whom you claim as e dependent Your parent did not have to live with you in your home, or You paid over half the cost of keeping up a profile and in which one of the following also lived for more than 6 months of the year (temporary absences, such as for vacation or school, are counted as time lived in the horie). A husband and wife may file a joint return ever if only one had inchore or if they aid not live together all year However, both persons must sign the return and both are responsible. This means that if one spouse does not pay the fax due, the other may have

1, Your unmarraed child, grandchild, great-grandchild, etc. adopted child, or steochild. This child does not have to be your depen-ent. But your loster child must be your de-

11 2. Your married child, grandchild, great-grandchild, etc., acoptied child, or stepchild This child must be your dependent But, if your married child so other acast clams him or her as a dependent under the rules on page 13 for Children of Divorced or Sepa-rated Perents, this child does not have to be your dependent. If you file a joint return for 1931, you may an one start he due date for filing that return. The amend that return to file as maned filing a spearate return spearate return and the spearate return you were a nonrescient alter or outsistatus allen maned for a US critical control of you were a nonrescient alter or outsistatus allen, you may be able for file a joint return you and your spouse. If you do file a point return you and your spouse must agree to be laxed you and your spouse must agree to be laxed on your combined worldwide income. For on more details, get Pub. 519, US Tax Guide provides.

Any other relative whom you can claim as a dependent. For the definition of a relative.

To find out what is included in the cost of keeping up a home, get Pub. 501, Exemptions, Stander Obecuction, and Fling Information. To find out if someone is your dependent, see the instructions for line 6c if the person for whom you kept up a home was born, or died, duning 1991, you may still file as head of household as long as the home was that person's main home for the pert of the year he or she was alive see the instructions for line 6c If you file a separate return, you will generally a segment at a Bdf you may want to figure your tax both weys (merned filing joint and merned filing separate) to see which filing status is to your benefit. If you file a separate return, all the following apply:

 You cannot take the standard deduction if your spcuse itemizes deductions. You cannot take the credit for child end dependent care expenses in most cases.

Add to Families With Dependent Children et Add to Families With Dependent Children et Grams. If you used payments you received under the AFDC program or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you pard But you must include them in the totel cost of keeping up your home to figure if you paid over half of dispensions. You do not qualify as head of household if your child, parent, or relative described above is your dependent under the rules for person Supported by Two or More Taxpayers (see page 13) You cannot take the eamed income credit
 You cannot exclude the interest from seare EE U.S. savings bonds issued after seare if you paid higher education expenses in 1991. You may have to include in income up to one-half of any social security or equivalent railroad retirement benefits you received in

You cannot take the credit for the elderly or the disabled if you lived with your spouse at any time in 1991.

Married Persons Who Live Apart. Even if you were not floored or disgely spearated in 1991, you may be considered unmarined and fit as shead of household you may also be able to take the credit for child and demonstrated to take the credit for child and demonstrated to suppress and the earned income credit You can lake the standard conduction even if your spouse itemizes demonstrated.

 Generally, you report only your own income, exemptions, adductions, and ored-rts. Different rules apply to people who live in community property states. See page 14 But you may be able to file as head of susehold if you had a child living with you. and you lived apart from your spouse during the last 6 months of 1991. See Merrled Per-sons Who Live Apart on this page

You may check the box on line 4 if all five of the following apply 1. You file a separate return from your 2. You lived apart from your spouse duning the last 6 months of 1991 You paid over half the cost of keeping up your home for 1991

4. Your home was the main home of your child, stepchild, adopted child, or foster child for more than 6 months of 1991.

5. You claim this child as your dependent or the child's other parent claims him of her under the rules on page 13 for Children of Divorced or Seperated Perents.

Line 5

If your spouse oked in 1989 or 1990 and you do don't enamy in 1991, you may be able to file as qualitying widowler with dependent child and use port return tax rates for 1991 You may check the box on time 5 if all four of the following apply. Qualifying Widow(er) With Dependent Child

2. This child lived in your home for all of 1991 (except for temporary absences, such as for vacation or school) You paid over half the cost of keeping up your home for this child

You have a child, stepchild, adopted child, or toster child whom you can claim as a dependent

 You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so Do not claim an exemption for your If your spouse died in 1991, you may not file as qualifying widow(er) with dependent child Instead, see the instructions for

If you can't file as quelifying widow(er) with dependent child, see the instructions for line 4 to find out if you can file as haad of household You must file as single it you can't file as angle it you can't file as a qualifying actively ell of the condition and the condition and

Exemptions

For each exemption you can take, you gen erally can deduct \$2,150 on line 36 Line 6a

Yourself

Check the box on line 6a unless your parent (or someone else) can claim you as a dependent (even if that person chose not to claim Line 6b Spouse

If you file a joint return and your spouse cannot be climined as a dependent on an other person's return, check the box on line for both you can lake an exemption for your spouse only if you file as passate it with, you can lake an exemption for your spouse only if your spouse as not filing a telum, had no income, and cannot be claimed as a dependent on another person's return.

If at the end of 1991, you were divorced in regally separated, you cannot take an exemption for your former spoots if your divorce was not final far interfocutors. If you divore was not final far interfocutors for the whole year.

Head of Household Line 4

This fing status is for unmanned individuals who provide is home for calan other persons. Also, if you ween manned in 1991, had so find living with you, and lived apart from your spouse during the last 6 months of Page 12.

Death of Your Spouse If your spouse died the in 1991 and you did not fearary before the end of 1991, check the box on line Bot you could have taken an eventuollon for your spouse on the date of death. For other filing instructions, see Deeth of Toxpeyer on

Norresident Alien Spouse. If you do not title a plant featur, you can false an exemption for your norresident alien spouse only if your spouse had no micome from U.S. sources and is, not the dependent of another tabley. The tops on line for I you can take an exemption for your spouse and anter NAR, to the nay did if it is word. Spouse and anter NAR, to the nay full the word. Spouse on heart.

Line 6c

Dependents

You can take an exemption for each of your dependents who was alve during some part of 1991. This includes a baby born in 1991 nor a person who died in 1991 Any person who meets at five of the following tests quelifies as your dependent

Test 1—Relationship

The person must be your relative (see Exception at the end of Test 1). The following are considered your relatives:

Your child, stepchild, adopted child, etchild who lived in your home as a family member, it pleced with you by an authorized plecement apercy for legal adoption, or a loster child any child who lived in your home as a family member for the whole year)

Your grandchild, great-grandchild, etc
 Your son-in-lew, daughter-in-lew

Your parent, stepperant, perent-in-law

Your grandparent, great-grandparent, etc.
 Your brother, sister, half brother, half sister. stapbrother, stapsister, brother-in-law, sister-in-law.

• If related by blood, your aunt, uncle nephew, niece Any relationships established by mamage are not treated as ended by divorce or death

Exception. A person who lived in your home as a family member for the entire yeer can also be considered a dependent But the relationship must not violate local law. Test 2-Married Person

If the person is manned and files a joint return, you cannot have the exemption for the person However, if retired the person however, if retired the person in the persons is spouse a sequented for file, but they file a joint return only toget a returned of all tax withhold, you may claim him or her if the other four tests are met.

Test 3—Citizen or Resident

The person must be one of the following or resident alian, or A U S citizen

Pour adopted child who is not a U.S. citzen, but who fived with you all year in a A resident of Canada or Mexico, or toreign country

Fest 4—Income

Generally the person's gross income must be less than \$2.150. Gross income does not include nontaxable income, such as welfare

income eamed by a permanently and to-they disabled beyon for services performed at a shettered workshop school is generally not included for purposes of the income lest Get Pub. 501. Exemptions. Standard Deduc-tion, and Fling information, for details. penefits or nontaxable social security bena-its

1. The custodial parent agrees not to clem the church severablion for 1831 by signing from 8322 or a similar steement But you star encouraged perment But you star encouraged permit steep this signed from 8332 or amiliar startement to your care titres a copy of cerein pages of your care titres a copy of cerein pages of your divorce decree or separation agreement, if it were fine 1842 (see Children Who Didn't Live With You Dust of Divorce or Separation on page 14), or Exception for Your Child, Your child can have gross income of \$2,150 or more if

1, Your child was under age 19 at the end of 1991, or 2. Your child was under age 24 at the end of 1991 and qualifies as a student.

 Was enrolled as a student at a school during any 5 months of 1991 for the number of hours or classes that the school considers to be full time. or Your child is a student if he or she

 Took a full-time, on-farm training course during any 5 months of 1991 (The course had to be given by a school of a site, county, or local government agency.) School includes technical, trade, and machanical schools it does not include on the job training courses or correspondence

Test 5-Support

ob train schools

2. You divorce decree or written saparation agreement went into effect before 1958 and it states that you the noncustodial patent) can calaim the child as a depotent 1941 by our must have given at least \$500 for the child's support in 1991 Also, you must check the port 1955 agreement box on line 6d. This rule does not apply it your decree or agreement box on a greenment box on line 6d. This rule does not apply it your decree or agreement part 200 for the asy that you cannot claim the child as your departed any our payers. Sometimes two or more taxpayen asy that you cannot claim the child as your departed any support, but no one alone pays over half of another pressor's support, but no one alone pays over half of the barbor of the taxpayer may claim the person as a depandent only if Caris I through 4 on this page are met in addition, the staxpayer who claims the person as a The general rule is that you had to provide over half the person's total support rul 1991. If you file a joint refurin, support can come from either support can come from either support cannot from you may support cannot promy our provided by your flow support set, as e. Children of Dr. this support test, as e. Children of Dr. the support test, as e. Children of Dr. Children of D

D. Attach to his or her tax return a signed Form 2120, hulliple Support Declaration, from every other person who paid over 10% of the support. This form, states that the person who signs it will not claim to person her size helped to support as a dependent for 1991. After you have figured out who you can claim as a dependent, ifflin the columns on line 6c if you have more than six dependents, attach a statement to your return. Give the serie information as in columns (1) through (5) for each dependent. Support includes tood, a place to live. Support includes tood, a place and dental ever and education. Red and dental ever and education. It also includes items such as a car and furnituse. But only if they are for the February of the support, use the sectual cold in figure the cost of a place to live at this termant's value. Also include in total support, and they have also they are to the support, and they are to a place to live at this termant's value. Also include in total support and support, and it this money was not a support, and it this money was not support, and it this money was not public assistance playments. This support is guident and they have a support as a support and they are th this page

Total support does not include items such as income fex social security and Medicare tax, life insurance premiums, scholarship

If you care for a foster child, see Pub 501 for special rules that apply grants, or funeral expenses

Children of Divorced or Separated Pererra Special rules apply to defermine if the
support test is met for children of divorced
respeated permits. The unuse size apply
to children of parents who did not live to
gether at any time during the test 6 months
to pether at any time during the test 6 months
of the year, wern if they do not have a sepatalon agreement for these rules, a custod
and permit is the parent who had custody
of the child for most of the year. A moncustime thold for most of the year. A moncusto decidel permit is the parent who had custody
for the shorter period or who did not have
custody at all

Column (3). Any dependent age 1 or older must have a social secunty number You must enter that unarber in column (3). It you do not enter it or if the number is wrong you may have to pay a \$50 penalty.

Column (2). If your dependent was under age 1 on December 31, 1991, put a check mark in column (2). Column (1). Enter the name of each depen

Your dependent can get enumber by fling Sour Security with your local Socurity Administration (SSA) office it usually takes about 2 years to get a number when you are ready to fill your return, set the SSA to give you for the your return, set the SSA to give you go for the your return, set the SSA to give you go for the SSA sour security humber When you flink your return, enter "Applied for" in column (if your return, enter "Applied for" in column (if you got a form SSA-SO28, artach a sour security set in your got a form SSA-SO28. The general rule is that the custodial parent is treated as having provided overhalf of the child's total support it both parents together paid overhalf of the child's support

copy of it to your return. If your dependent lives in Canada or Mexico, see Pub. 501 for details on how to get a social security. But, if you are the noncustodiel perent, you are treated as having provided over half of the child's support and can cleim the child of the child's support and can cleim the child over half of the child's support, the other over half of the child's support, the other dependency last are met, and either 1 or 2 below applies: This means that the custodiel perent can cleim the child as a dependent if the other dependency tests are also met.

your dependent ived with you during 1991 from certain manner than 17 limporary absences such as school or vacation are counted as time lawing in your home if your dependent was born or deed during 1991 from 17 mins column I to wo dependent lived in Canada or Mexico during 1991 foot I will write in Canada or Mexico during 1991 don't lived in Canada or Mexico during 1991 don't Column (4) Enter your dependent's relationship to you. For example, if the dependent is your child enter "son" or "daughter" a number Instead, enter the letter "F" Column (5) Eriter the number of

Children Who Dourt tree with You Due to Droute or Seperation. If you are diaming a child who offer the with you under the children begins on paying the paying the paying or Separated Parents, enter the total mines of Separated Parents, enter the total mines of Sero Children or the line to the grant of line 6c labeled "No of your children in the line of the series i 6c who didn't live with you due to divorce separation. If you put a number on this e, you must do one of the following.

Check the box on line 6d if your divorce in effect before 1985, and it states that you can claim the child as your dependent

Atlach Form 8325 or smill a statement to your return. If you dinvoice decree or separation agreement went mino effect after 1984 and it unconditionally states that you can claim the child as your dependent you may that has not you fine following pages from the checkee or agreement instead of Form

Cover page (enter the other parent's social security number on this page).

a. Have peid over 10% of that person's support, and

The page that unconditionally states you can claim the child as your dependent, and Signature page showing the date of the

Other Dependent Children Enter the total Municher of children who all do to the way with you fur reasons other than divorce or separation in the fine labeled the of other dependents on fic. Include opportunit children who lived in Canada or Mexico during 1991.

Columns (1) through (5)

ncome

Examples of Income You Must

The following kinds of income must be re-ported on Form 1040, or related forms and schedules, in addition to the types of income listed on Form 1040, lines 7 through 21b Vor may need some of the torms and sched-ules metridoed below.

Scholarship and fellowship grants. (See the instructions for line 7.) Original Issue Discount (Schedule B). Distributions from SEPs and DECs

Amounts researed in place of wages, from accident and health olens ones) if your en-loyer paid for the policy. Battenig income flar merket value of goods services you received in return for your services.

Fier 2 and supplemental annuities under the Rairoad Retrement Act

Life insurence proceeds from a policy you cashed in if the proceeds are more than the premiums you paid. Your share of income from S corporations, partnerships, estates, and trusts (Schedules B, D, or E)

(See Lump-sum distributions (Form 4972) page 18.) Endowments

Gains from the sale or exchange (including barier) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D or Form 4797) тап ноте Gain from the sale of your (Schedule D and Form 2119)

Accumulation distributions from trusts (Form 4970) Pnzes and awards (contests, raffles, lottery, and gambling winnings)

Uneamed income (such as interest, dividends, and pensions) from sources outside the United States unless exempt by law or a tax treaty. Eamed income (such as wages and tips) from sources outside the United States (Form 2555)

Director's fees

Fees received as an executor or administra-for of an estate

Embezzied or other illegal income

Generally, foreign source income must be reported Get Pub. 54, Tax Guide for U.S. Crizens and Resident Aliens Abroad, for more details U.S. Citizens Living Abroad

(Do not include these amounts when you decide if you must file a return.) Examples of Income You Do Not Report

Disability retirement payments (and uther benefits) paid by the Department of Vetarans' Affairs Welfare benefits

Workers' compensation benefits, insurance, damages, ter. (or injury or schreass flourinve damages received in cases not involving physical nitury or schress usually must be reported as income Get Pub. 525, Taxable and Nonlaxable Income)

Gifts, money, or other property you inhented or that was willed to you Life insurence proceeds received because of a person's death Dividends on veterans' life insurance Child support

Amounts you conserved from restrance because you lost the use of your forms due
to five or other cassally to the extent the
amounts were more than the cast of your
normal expenses while furnily into any
phrase must be reported as income) in Certain amounts received as a scholarship grant (see the instructions for line 7).

Cancellation of certain student loans if. under the ferms of the loan, the student performs certain professional services for any of a broad class of employers (get Pub. \$20, Scholenships and Fellowships)

Community Property States

If you and your spouse lived in a commu-mity property state, you must follow state law to determine what is community income and what is separate income. However, different rules could apply it Community property states are Anzona, Canifornia, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin

You and your spouse lived apart all year,

For details, get Pub. 565, Federal Tax In-tormation on Community Property None of the community income you eamed is transferred to your spouse You do not file a joint return, and

You may round off cents to the nearest whole dollar on your return and schodulas. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$129.99 becomes \$129 and \$235.50 becomes \$129 and \$235.50 becomes Rounding Off to Whole Dollars

two W-2 forms, one showing wages of \$5,000.55 and one showing wages of \$18.500.73 br. Form 1040, line 7, you would enter \$23,501 (\$5,000.55 + \$18,500.73 If you do round off, do so for all amounts. However, if you have to add two or more amounts to figure the amount to enter on a line, include certs when adding and only round off the total Example. You received \$23,501.28)

Line 7

Wages, Salaries, Tips, etc.

Show the total of all wages, salaries, fees, commissions, tops, bounges, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc. were taken out for a joint refum, be sure to include your spouse's income on line?

 The amount that should be shown in Box 10 on Form W-2. Report all wages, salanes, and tips you received, even if you do not have a Form W-2. Include in this total

• Tips received that you did not report to your employer (Show any social security and Medicare tax due on these tips on line 50—see the instructions on page 26.)

You must report as income the amount of allocated this shown on your W-2. Porn(s) unless you can prove a smaller amount with edequate records Allocated floss should be shown in Box 7 of your W-2 form(s). They come and included in Box 10 of your W-2 form(s). For details on allocated in top, get Pub. \$31, Reporting Income From Tips.

Corrective distributions of excess salary

 Corrective distributions of excess confin-butions and excess aggregate contributions to a retirement plan. Disability pensions if you have not reached the minimum retirement age set by your em-

Note: Disability pensions received after you neach your employer's minimum retirement age and other pensions shown on Form LOGS-# (other than payments from an IRA) are reported on lines 17a and 17b of form

Payments by insurance companies, etc., included on form W.2.

The pay of a deablink payment from anyone inter than your employee and it is not included in the wages shown on form W.2.

Cuded in the wages shown on Form W.2.

In the name and address of the paye and annound its solution of the payer and a mount of sex hay or deablink morner (Set form W-4.5 for details on withholding of edeal income tax thom your sox pay.)

Fig maker quiete of meals and hing quar-ters if given by your emboyer as a matter of your choice and not for you are melloyer is son-your choice and not for you are melloyer is son-ywen to you at work if they were provided given to you at work if they were provided for your employer is convenience. Also don't report the value of living quarters you'had for sony to work they be a business prem-ises as a condition of employment.

Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report cenefits that were gifts.

 Any amount your employer paid for your moving expenses (including the value of services furnished in kind) that is not included in Box 10 on form W-2. Note: You must report on line 7 all wages, salanss etc. Laud for your personal services, earl the moome was signed over to a frust including an IRAI, another person, a corporation, or a fax-exempt organization.

For yore details on reporting income re-ceived in the form of goods, property, meals, stock options, etc. get Pub. 525, Taxabie and Nontaxable income

Statutory Employees, If you were a stafut. If you were a stafut to you may be majoriee, the "Statutory employees to your W-2 form should be expected." Stafutory employees included Null-furner life majoritory employees included Null-furner life majoritory employees included Null-furner life assessmented. Suiespeople, certain salespeople, and certain homeworkers.

If you are deducting business expenses as as a statutory employee. Export the amount shown in Box 10 of your W-2 form and you we expenses on Schedule C. If you are not defund business expenses, report your income on line?

employer-Provided vehicle in thou used an employer-provided vehicle for both personal and business and 109% of the and lease-sources and 109% of the and lease-source fine-which evaluation of the ways be to file of deduct the business used of the vehicle on Schadule A But ness toget of the vehicle on Schadule A But ness Expenses, to do so The total annual ness Sugarener for more details, get Pub. 917, etc. Business Use of a Car.

restand of hayong it paid to you, you' W'? form should have the Chefered companies from the control of the cont Excess Selary Deferrals. If you chose to have your employer controlled part of your have your employer controlled parts (such as a 401k) plan of the Federal Thrift Savings Plan).

Income (Including Simplified General Rule)
Any amount deferred in excess of these
limits must be reported on Form 1040,
line if

Caution: You may not deduct the amount deferred it is not included in Box 10 of your

Employer-Provided Dependent Care Ben-eria (DRB), I you received behanits under your employer's dependent Care plan, you may be able to excluse pand on all of them from your income Birty you must use Form 2441, Child and Dependent Care Expenses, to do so The benefits should be shown in Box 22 of your W-2 form(s).

Ceution: If you here a child who was born in 1991 and you earned less than \$21,250, you may be able to take the artha credit for a child born in 1991 on Schedule Efc. But a child born in 1991 on Schedule Efc. But a child born in 1991 on Schedule Efc. But a child born in 1991 on Schedule Efc. But a child for a child for a child for earner and the earner clusion of employer-provided dependent clusion of employer-provided dependent which would benefit you more, need A which would benefit you more, need A Change To Note in the Instructions for Form First, go to Form 2441 and fill in Parts I and III Include any taxable benefits from line 256 of that form on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"

Scholarship and Fellowship Grants. If you received a scholarship of fellowship their was granted after August 16: 1986, part or all of it may be taxable even if you didn't receive a W-2 form.

If you were a degree candidate, the amounts you used for expenses other than futuron and course-related expenses are tax-able, for example, amounts used for room board, and travel are taxable

If you were not a degree candidate, the full amount of the scholarship or fellowship is Include the taxable amount not reported on a W-2 form on line 7. Then enter *SCH* and the taxable amount not reported on a W-2 form on the dotted line next to line 7

Line 8a

Taxable Interest Income

Report ell ol your taxable interest income on 58 il ine 88 even fit its \$400 oil ses it the folial e is more than \$400 or if you are claiming the discrete from serves Et US savings bonds issued after 1999. first fill in a Schadule B (see page 43) received or their ray Report any interest you received or their ray was credited to your account so you could in wardmark in teat or could not withdraw because at possible that you could not withdraw because at possible that you could not withdraw because at possible that you could not withdraw because at of the bankuptcy of inspiratory of the financial inspiratory and the properties of the service of the bankuptcy of medywhrzy of the financial inspiratory and the properties of the province for details get Pub. Int. 540. Int. 540.

The payer should send you a Form 1099-INT or, if applicable, a Form 1099-OID for this interest. A copy of the form is also sent to the IRS...

If you received, as a nominee, interest that actually belongs to someone else, see tha Schedule B instructions on page 43. Caution: Be sure each payer of interest income has your correct social security number. Otherwise, the payer may withhold

interest. You may also be subject 20% of the in to penalties

Examples of Texable Interest Income You Must Report

 Accounts (including certificates of deposit and monay market accounts) with banks, credit unions, and savings and loan associ-Report interest from

 Notes, Ioans, and mortgages Special rules apply to loans with below-market inter-est rates. See Pub. 550. Building and loan accounts

on other state and local borids and securities on line 8 bt. Not report as invests on line 8 bt. Not report as invests on line 8 bt. Not report as invests on line 8 bt. Stor sport as invests on line 8 bt. Stor stand broad and a secured market 1984. In the extent of the accrued market 1987, reduce your interest income on the bonds by the amount of any amontasble bond premum. **Do not** device the premum bond premum on on the bond premum Bond stored the premum Stored services on Schedule A See the Schedule B instructions on page as Tax refunds Report only the interest on them as interest income
 Bonds and debentures. Also arbitrage bonds issued by state and local governments effer October 9, 1969 (Report indesst ments effer October 9, 1969 (Report indesst.)

U.S. savings bonds. The interest is the yearly increase in the value of the bond interest on series E or EE bonds can be reported using method e or b below.

e. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest, or

10 your total gross dividends (Form 1099-DIV Box all are more than \$400, first lin Schedule B (see page 43) if you revered \$400 ress in dividends, include on line 9 only ordinary dividends and any investing the presses shown in Box 1e of Form 1099-DIV.

Caution: Be sure each payer of dividends has your correct social security number Otherwise. The payer may withhold 20% of the dividend income. You may also be subject to

b. Each year report on your return the yearly increese in the bonds' value

If you change to method by report the enter increase in all you broads from the date they ware saved Each year after report only the yeary increase you may not change to method e unless you complete from 311s and attach it to your tax return See Pub 550 for details it to your tax return

Note: If you receive a 1991 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1991, see Pub 550

shown on Potential gain distributions. These are shown on Form 1099-DN Box or If you have other capital gains or losses, also enter your capital again safinbulons on Schedule DI you don't need Schedule DI you don't need Schedule but with other gains or losses, see the instructions for lines 13 and 14.

Ordinary dividends. These are shown on Form 1099-DIV, Box 1b

Dividends Include:

noncorpote tenstruments after July 1, 1982), include in your inferest income the discount for the part of the year you head it. The taxeable OID may be more or less than the amount shown on Form 1099-OID Organal Issue Discount (OID). This is the difference between the issue price of a debt instrument and the stated are deemption price at maturity if the instrument was issued at a discount after May 27, 1999 (or for certain

If you bought a corporate aden testiment at organs issue end held if for all of 1991 or the part of 1991 that it was outstanding, in-clude in interest income the total of form 1999 OID Get Pub. 1212, List of Organs Issue Decount instruments; to figure the taxable OID for other corporate defor instruments and norchoperate adel instruments are occupion 1.5 Treasury-backed

If you had OID for 1991, but did not receive Form 1999-OID, or if the price you pelid for the instrument is more than the issue price plus accumulated OID, see Pub. 1.212. It pro-

credited on dividends left with an paid or credited on insurance company vides total OID on the instruments listed and gives computational information Also include in your interest income any other periodic interest shown on Form 1099-OID.

Zero A chrounts paid on deposits or accounts from which you could withdraw your money. Once as middle samps bases, cooperative bases, as middle samps bases, cooperative to report these amounts as inderest on line 8a. A stast ab emanent Fund accidents Report these amounts on line 8a.

Alimony Received If you received a refund credit, or offset of state or local moone leaves in 1991. Neal you paid and deducted before 1991, you may have to report all or part of his amount as income if your femined deduction for state and local income taxes in the year you paid the taxes resulted in a tax benefit. You may precive from 1999-6, or similar statement.

Enter amounts your reserved as almony or separate manneance You must let the person who made the payments yow you press security writinger if you may have to box a \$50 perially. For more details, or \$50 perially. For more details, or \$50 perially. For more details, or \$50 perially.

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A (Form 1040), or it was for a year in which you tiled Form 1040A or Form 1040EZ. Any part of a refund of state or local income taxes paid before 1991 that you were entitled to receive in 1991 but chose to apply to your 1991 estimated state income tax is considered to have been received in 1991.

Worksheet for State and Local Income Tax Refunds—Line 10 (keep for your records)

 Enter the income tax refund from Form(e) 1099-G (or similar statement) Enter the amount from your 1990 Schedule A (Form 1040), line 27

÷ 4

Note: If the filing status on your 1990 Form 1040 was mamed filing separately and your spouse itemized deductions in 1990, enter the amount from line 2 on line 6, skp lines 3, 4, and 5

Enter on line 3 the amount shown below for the filing status claimed on your 1990 Form 1040

Nontazable distributions. Some distributions are noticizable because they are a return of your cost. They will not be taxed unity our exercise your cost for other bases) by these distributions After you get back all of your cost (or other bases) by these distributions as capital gares. For offeits, get Puo. 550. Investment income and Experies form 1959-Div shows nontazable distributions in Box 10.

Single, enter \$3,250

Mamed filing jointly or Qualifying widow(er), enter \$5,450 Marned filing separately, enter \$2,725

еi

Head of household, enter \$4,750

Note: Generally, payments from a money market fund are dividends

Do Not Report as Dividends

If you didn't complete line 33a on your 1990 Form 1040, enter-0-0 Therwise, multiply the number on your 1990 Form 1040, line 33a-by \$550 (\$800 if your 1990 filing status was single or head of household) and enter the result.

5. Add lines 3 and 4 6. Subtract line 5 from line 2. If zero or less, enter

7. Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form 1040, line 10 þ

Ľ.

You received a refund (other than an income tax refund, such as a real property (ax refund) in 1991 of an amount deducted or credit claimed in an earlier year.
 Vour 1990 taxable income was less than

 Your last payment of 1990 estimated state or local income tax was made in 1991 You were liable for the afternative minimum tax in 1990.

 You could not deduct the full amount of credits you were entitled to in 1990 because the total credits exceeded the tax shown on your 1990 Form 1040, line 40 You could be claimed as a dependent by someone else in 1990

> Taxable Refunds of State and Local Income Taxes

If you received any tax-exempt interest (such as from municidad Bonds, report it on line). Building any exemptionitiest dividends include any exemptionitiest dividends. Thom a mulusif fund or other regulated investiment company. Do not report interest assured on your IRA on line 8b.

Tax-Exempt Interest Income

Line 8b

Line 10

Line 11

showing the refund

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends vou receive through a partnership an S corporation, or an estate or frost Payers include nominees or other agents. The payer should send you a Form 1099-DIV. A copy of this If you received, as a nominee, dividends that actually belong to someone else, see the Schedule B instructions on page 43

Dividend Income

Line 9

form is also sent to the IRS

If you received payments under a divorce of separation instrument to secured after 1984, see the instructions for line 25 on page 22 for information on the rules that apply in determining whether these payments quality as almony is

Line 12

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C. Enter on line 12 your net profit or (lass) from Schedule C. Business Income or (Loss) The refund you received in 1991 is for a tax year other than 1990 If the refund was for a tax you paid in 1990 and you itemized deductions on Schedule A (Form in 1040) for 1990, use the worksheat below to figure the amount, if any, you must report as income for 1991. But see Recoveries in Pub. 525, Taxable and Nontaxable Income, instead of using the worksheet below if any of the following ap-

Dividends on insurance policies. These
widends are a partial eitum of the premiums you paid. Do not include them in you
gross income until they exceed the total of
all net premums you paid to the contract.
Remember to report on line 88 eary interest.

Page 16

Lines 13 and 14

Cepitel Gain or (Loss)

Caution: If will be to your advantage to report over capital and stithardness no Schedule D and use Bear IV of Schedule D of figure your it as I your lastels income from 1040, line 137 is more than \$85.150 if mande filing jointly or qualitying widowlest, \$48.300 if a region of the property of the prop Enter on line 13 your capital gain or (loss) time Schedule D. II you tracked capital gain distributions (reported to you on Form 1098-DIV or a substitute statement) but do not need Schedule D for other capital trans-

Line 15

Other Gains or (Losses)

If you sold or exchanged assets used in a frade or business, see the instructions for form 4797. Enter on line 15 the ordinary gain or (loss) from Part II of Form 4797

Lines 16a and 16b

IRA Distributions

Use lines 16a and 16b to report payments distributions) your received from your individual retirement amagement (IRA). This includes regular distributions, early distributions, rolloves, and any other money or property you received from your IRA eccount or amuthy You should receive a form 108A-18 showing the amount of your distributions the amount of your distributions.

If you made any prondeductable confidu-tions to your fixe IT 991 or an earlier year or you relied your fix distribution over into and refer to below to mortical fixes to and ribb to report a milower from a qualified employe's plant to a right instead; see the instructions for lines 17 and 17b.

IRA distributions that you must include in income are taxed at the same rate as other income. You may not use the special everaging rule for lump-sum distributions from qualified employer plans.

If your IRA distribution is fully taxable, enter it on line 16b, do not make an entry on ine 16a if only part is taxable, enter the total distribution on line 16b and the taxable part on line 16b.

Caution: If you received an early distribution and the total distribution was not rolled over

Nordeductible Contributions, If you made nondeductible contributions for any year, part of your IRA distribution may be nortianable or you received an axcess distribution, you may have to pay additional tax. Get. Form. 5229 for details.

If you made any nondeductible contribu-tions for 1931, get bub, 560, inchwalla Re-litement Arrangements (IRAs), and Ferm 8000 to figure the taxable part of your IRA dentibution. Errer the total dentitution on line fos

Roblover. A railover is et au-free transfer of cash or other assets from one reterent program to another Use lines 16s and 16b or record a routiner Use lines 16s and 16b or record a routine from some file. In ordiner in 16s and ordiner in 16s and ordiner in 16s and ordiner and zero on line 16s lift the rotal was not roiled over on line 16b. But if you ever made nondeduchible 16b. But if you ever made nondeduchible communitations to any of your IRAs, use Form 8660 to figure the larable part to anter on line 16b. tribution by following the instructions for line 11 of that form. Enter the total distribution on line 16a and the taxable part on line 16b.

For more details, see Pub 590

Lines 17a and 17b

Pensions and Annuities

Use lines 17e and 17b to report pension and annutry permants you received filted find disability pensions received after your reach the minimum returnent ages to by your enterpolicy. Also use these lines to report payments (distributions) from profit-sharing yours. returnent plans, and employee osewings plans See agen 18 for information in on rollovers and lump-sum distributions on rollovers and lump-sum distributions.

You abround resewe a Form 1096-R showed in the smouth of your pension or annutry. Be sure to attach Form 1099-R to Form 1040 fifty Federal moore law withheld from 1040 fifty Federal moore law was withheld from 1040 fifty Federal moore law was withheld from 1040.

Do not use lines 17s and 17b to report corrective databutions of excess salary de-ferrals, excess contributions, or excess sep-grapate contributions from element plans instead, see the instructions for line 7 Also, do not use lines 17s and 17b to report any social security or rating and instrument benefits shown on Forms \$3A+1099 and RRB-1099, lines 2 is a province of Forms \$2A+1099 and RRB-1099, and 2 ib.

Caution: Certain transactions, such as loans against your intensit in a qualified plan, nay be treated as tracible distributions and may also be subject to additional traces. For default, get Plab, 573, Presion and Annuity income including Simplified General Rules.

Fully Taxable Pensions and

If your pension or annuity is fully taxable, enter it on line 17b, do not make an entry on line 17b. Your pension or annuity payments are fully taxable if sither of the fol- You did not contribute to the cost of your owing applies.

nsion or annuity, or

Fully taxable persions and annuties also include mitterly referenced to \$25 years of Form 1099-R and any laxable railroad retirement benefits from 80 x 12 of Form RRB-1099-R if you received Form RRB-1099-R and an amount is shown in Box 13 of your form, get Pub. 575 to see how to report your benefits You used the 3-Year Rule and you got your entire cost beck tax free before 1991

For information on military disability pen-sione, get Pub. 525, Taxable and Nontaxable income

Taxeble Pensions and

It your presence or annufry is partially trabble and your Form 1099. At does not also were the transpect of the presence of th

et you choose to, you may submit a ruling equest to the RIS before the due date of your return (including extensions), and the IRS will figure the taxable part for you for a \$50 fee. For details on how to do this, see Pub 939.

If your form 1099-R shows a taxable amount, you may report that amount on inne 17b But you may use the General Rule or, if you qualify, the Simplified General Rule to see if you can report a lower taxable amount

Once you have figured the taxable part of your penson or annuty, enter that amount on line 17b, enter the total you received on line 17a

Annuty Starting Date. Your annuty starting date is the later of the first day of the first period for which you received a payment from the pien, or the date on which the plan's obligations became fixed.

Simplified General Rule. Using this method will usually result in all elasts a much of the pension of amunity being tax free each year as under the General Pulle or as figured by the IRS. You quelty, to use this simpler method it all four of its following applyy

Your annuity starting date was after July 1, 1986

2. The pension or annuity payments are for (s) your life, or (b) your life and that of your beneficiary.

Changing Methods. If your annuity starting date was after Univil. 1986, you may be able to change from the General Rule to the Simplified General Rule (or the other way around) For details, see Pub. 575 or Pub. 721.

Death Benefit Exclusion

4. At the time the pension or annuty payments began, either you were under age 75, or of if you were 75 or older, the number of years of guaranteed payments was fewer The pension or annuity payments are from a quairfied employee plan, a qualified em-ployee annuity, or a tax-sheltered annuity

If you qualify, use the worksheet on page 18 to figure the taxable per of your persons or annunty. But if you received U.S. Givel Service enterment benefits and you chose the furnity surprised to the control of the service of the worksheet even if you are a beneficiary entitled to a death benefit exclusion (see apage 18), and the actuation to the amount of the payer of the amount of the control of the con

Age at Annuty Starting Date. If you are the refiree, use your age on the annuty starting drest if you are the survivor of a retiree, use the refiree age on his or her annuty starting

Worksheet for Simplified General Rule—Lines 17e and 17b keep for your records)

Enter the total pension or annuity payments received this year Also enter this amount on Form 1040, line 17a	y payments received this yas 1040, line 17a	÷	
Enter your cost in the plan at the annuity starting date, plus any death benefit exclusion	annuity starling date, plus ar	۶.	
Age at annuity starting date (see instructions on page 17)	Enter		
55 and under	300		

જાં જ

Divide line 2 above by the number on line 3 56-60 61-65 66-70 71 and older

Multiply line 4 above by the number of months for which this year's payments were made Enfer the result if your annuty starting date was **Defore** 1987, also enter this amount on line **8**, sixpl lines 6 and 7. Otherwise, 90 to line 6.

Ġ

7 Subtract line 6 from line 2

8 Compare the amounts on lines 5 and 7 above. Enter the smaller of the two amounts here is a from line 1. Enter the result (but 9 Taxable amount, Subtract line 8 from line 1 Enter the result (but not less than zero). Also enter this amount on 5 mm 1940, line 17b. If your form 1999-R shows a larger amount, use the amount on this, line instead of the amount from 1999-R. 6. Enter the amount, if any, recovered tax free in years after 1986

Note: If you had more than one partially tasable penson or annutly, figure the taxable part of each seatable. The taxable parts on found 1040, line 173 Enter the total operation for annutly payments necessed in 1991 on Form 1040, line 173 Enter the total penson of annutly payments necessed in 1991 on Form 1040, line 173 and the total penson of annutly payments necessed in 1991 on Form 1040, line 173 and 1991 on Form 1040. œ

For more details on rollovers, including distributions under qualified domastic relators orders, see Pub. 575

date. If you are the beneficiary of an employ-ee who died, get Pub. 575.

Note: If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each

beneficiary's taxable amount

Lump-Sum Diatributions

If you received a lump-sum distribution from a point-staining or retrainent plant your form to box in Box 2b checked if you received an early distribution from a qualified retrement plan and the total amount was not rolled your, you may owe an additional tax You may also owe an additional tax You east as do an additional tax You resurement plan as additional tax You resurement plant of the stain of the texture of the stain of t

■ You chose to report the amount, if any. Shown in Box 3 of your Form 1099-R on Schedule D (see the Instructions for Schedule D), or If you are the beneficiary of a deceased empoyee or deceased timer employee, amounts pard to you by, or on behall of, an employee because of the death of the amployee may quality for a death benefit action or of up to \$5,000. If you are entitled to strike actions or of up to \$5,000. If you are entitled to strike actions on of up to the pension of amoutly.

Special rules apply if you are the survivor under a joint and survivor's annuity. For details, see Pub. 575.

Rollovers

 You were born before 1936, you meet certain orther conditions; and you choose to use
form 4972. Tax on Lump-Sum Detrohutons.
Ito figure the tax on any peat of the distribuiton You may also be able to use Form 4972
If you use the Demerficiary of a decessed amployee who was born before 1936 and was
page 50 or older on the date of death. In these
sec, you may bey less its on the dishibuiton for details; get form 4972. Destructions that may be colled over see generally reported to you on Form 1096-R. Elets the total disrubution on liver 17a if the total on live 17a (immas any contributions that were facable to you when madely was that were facable to you when madely was used, either the taxable part of the obstitutional over that was not include over in me 17b. Special hard was not include over on ine 17b. Special rules apply to partial ciliowers of property

A rollover is a tax-free transfer of cash or other assets from one retrement program to another. Use lines 17a and 17b to report a norlover from one qualified employer's plen to another, or to an IRA

If you use Form 4972 to figure the tax on any part of your distribution, do not include that part of the distribution on line 17a or 17b of Form 1040.

Partnerships, Estates, Rents, Royalties, Line 18

Frusts, etc.

Use Schedule E to report income or losses from rents, royaltes, partnerships, S corporations, estates, trusts, and REMICS Enter on line 18 your total income or (loss) from Schedule E.

Farm Income or (Loss)

Line 19

Use Schedule F to report farm income and expenses Enter on line 19 your net profit or (loss) from Schedule F

Unemployment Compensation

Use line 20 to report unemployment com-pansation (insurance) you received By Jan-uary 31, 1992, you should receive a Form 1099-05 showing the total amount paid to you during 1991

If you inferenced an overpayment of unemployment compensation in 1991 and you repeat it in 1991, subfract the amount you reserved Enter the result on line 20. Also enter the result on line 20. Also enter the obter amount you repeat on the protection of the second finite the result on line 20. Also enter "Be obted line next to line 20. Note: Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages Report them on line?

Lines 21a and 21b

Social security and equivalent rational detre-ment benefits on receive may be tacable in some instances. Social security benefits in such as a social security benefit in of the Social Security Act or the part of a sec-sor on the security benefit security benefit security benefit social security benefit social security benefit social income (SS) payments. Social Security Benefits

By January 31, 1992, you should neceive a form SSA-1098 showing in Box 3 the lotal social security benefits paid to your in 1991, and in Box 4 the amount of any social secu-rity benefits you repaid in 1991. If you re-ceived railroad retirement benefits treated as social secunty, you should receive a Form RRAL-1096. For more details, get Pub. 815, Social Securty Benefits and Equivalent Reinoad Retirement Benefits

Use the worksheet on page 19 to see if any of your benefits are taxable, but please note the following before you begin

You will first need to complete Form 1040, lines 7 through 20, 22, and 30 if they apphy to you, to figure the taxable part, if any, of your benefits

If you made IPA contributions for 1991 a you were covered by a retirement plan work or through self-employment, do n use the worksheet on page 19 Instead, u

Paga 18

Adjustments to ncome the worksheets in Pub. 550, Individual Re-trement Arrangements (IRAs), to see if any of your social security benefits are taxable and to figure your IRA deduction.

e if you repaid an benefits in 1991 and you in the repaid and benefits for 1991 flow 31 do not your total benefits for 1991 flow 31 do not your total benefits for 1991 flow 31 do not you total benefits for 1991 flow 31 do not you benefit a real stadbe for 1991 flow you may be able to take a few femced debotton for part of the excess repayments it have for benefits you unduded in goods income in a nearlier year Get Pub 315 soos income in an earlier year Get Pub 315.

Deduction

e if you file Form 2555. Foreign Eemed income Form 4535. Exclusion of horome for Bona Filed Residents of Amercan Samoa. Form 8915, Ectusion of interest From Senes EE U.S. Sawings Bondis Issued After 1969 or you exclude income from sources within Puento Ancou use from sources. Published the workshoet in Public 915 instead of the one below.

Line 22

Other Income

Use line 22 to report any other income not become on expended on your return or other schiedules. See examples below. List life type and amount of income if hereeasty, show the required information on an attached stetement for more details, see Miscellaneous Taxable Income in Pub. 525, Taxable and Nontaxable more.

Cauton: Do not report any noone from self-employment on tine 22. If you must use income from self-employment, you must use recovered to Scheduler & even if you do not have any business expenses to deduct from that income if you have thin income from self-employment, you may also have to file self-employment, you may also have to file Schedule SE

Examples of income to be reported on line 22 are

Add the amounts on Form 1040, lines 7, 8a, 8b, 9 through 15, 16b, 17b, 18 through 20, and line 22. Do not include here any amounts from Box 5 of Forms SSA-1099 or RRB-1099

7. Enter on line 7 the amount shown below for your filing status

Enter the total adjustments from Form 1040, line 30

4. Add lines 2 and 3

6. Subtract line 5 from line 4

Single, Head of household, or Qualifying widow(er) with dependent child, enter \$25,000

• Przes, awards, and gambling winnings roceeds from loteles, staffes, etc., are gambling winnings You must report the full amount of your winnings on this line. You cannot offer losses against winnings and report the difference.

If you had any gambling losses, you may take them as an remixed deduction on Schedule A. However, you cannot deduct more than the winnings you report.

 Amounts you received for medical expenses or other items such as real estate taxes that you deducted in a nearlier year it hey reduced your tax See Pub \$25 for details on how to figure the amount to include in income

Amounts you recovered on bad debts that you deducted in an earlier year

If line 6 is zero, stop here None of you benefits are taxable Do not enter bay amounts on lines 21 so 21 b But if you are married filing a separate return and you do not live with your spouse at my time in 1991, enter 0. On line 21 b Be sure you entered "O" on the gothed line next to line 21a

If line 8 is more than zero, go to line 9

Subtract line 7 from line 6. Enter the result but not less than

ထ

Mamed filing a separate return, enter -0- (\$25,000 if you did not live with your spouse at any time in 1991)

Mamed filing a joint return, enter \$32,000

Fees received for jury duty and precinct election board duty. You may be able to electucity and of your jury duty pay. See the instructions for line 30.

Net Operating Loss, if you had a net operating loss if you had a net operating loss if you had a net operation to 1991, include it as a negative amount on 1991, include it as a negative amount on figured the amount Get Pub. 508, Net Operating Losses, for more details Alaska Permanent Fund dividends

 First, enter on Form 1040, line 21a, the amount from line 1 above Then, enter the emailer of line 2 or line 9 here and on Form 1040, line 21b

Taxeble social security benefits.

Divide line 8 above by 2

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Were You Covered by a

(qualified person) politicischemori plan (qualified person) politicischemori politicischemori politicischemori politicischemori qualification (qualified person) politicischemori qualification (qualified person) politicischemori qualification (qualified person) qualification (qualified person) qualification (qualified person) qualification (qualified person) qualified qualified person) qualified qualified person (qualified person) qualified qu Retirement Plan?

Lines 24a and 24b

Read the instructions below end on page 20 for see if you can wake all Mediculor and if you can, which workshed to use to figure if Enfer your file a point return, enter your file a point return, enter your souse's subsequence a stellar with the seed of the stellar workshed to work the stellar work was a stellar who will be so that the seed of it you were age 70% or older at the end of it you were age 70% or older at the end of 1991, you cannot deduct any contributions. It was the your file file for the was an indicational file. Individual Retirement Arrangement (IRA)

The Penson plan box in Box 6 of your form W.2 Should be cheeked if you were covered by a plan at work. This box should be checked were if you were not vested in the plan You are also covered by a plan in SPF retrement plan.

Note: If you were covered by a retrement plen and you life Form 8915, Exclusion of interest From Series EE US Savings Bonds issued Affer 1989, get Pub. 590 to figure the amount, if any, of your IRA deduction

Special Rule for Married Individuels Who File Seperate Ratura. If you were not covered by a retirement plan kind your spouse was, you are considered covered by a plan if you lived with your spouse at any time in

Note: If you file Form 2555, Foreign Earned Income, get Pub. 590 to figure your IRA deduction

1991. See the chart on this page to fine out if you can take a deduction, and, if you can, which worksheet to use

Covarad by a Ratterment Plan. If you for your spouse if filing a pont return) were covered by a plan. see the chart on this page it will tell you if you can take a deduction and, if you can, which worksheet to use. Not Covered by a Rattrement Plen, it you (and your spouse it fling a joint return) were not covered by a plan, use Workeheet 1 on this page to figure your deduction. Nondeductible Contributions. You can make nondeductible contributions to your IRA You can do this even if you are allowed to deduct part or all of your confributions. Your nondeductible confribution is the difference between the total allowable confributions to your IRA and the amount you

Example. You file as single and paid \$2.00 into your IRA You were covered by a retirement plan and your modified AGI is over \$55,000 tail wages! You can't deduct the \$2.000 But you can't east it as a nondeductible contribution. Use Form 8606 to report all contributions you freat as nondeductible. Also use if to figure the basis prontable part) of your IRA if you and your soouse each make nonde-ductible confributions, each of you must complete a separate form 8606

Read the following list before you fill in your worksheet.

If you are mamed filing a seperate return and you did not live with your spouse at any time in 1991, enter "D" on the dotted line next to line 21a. Social Security Benefits Worksheet-Lines 21s and 21b (keep for your records)

Enter the total amount from Box 5 of all your Forms SSA-1099 and Forme RRB-1099 (if applicable)

Note: If line 1 is zero or less, stop here, none of your benefits ere taxable. Otherwise, go to line 2.

2. Divide line 1 above by 2

You will first need to complete Form 1040 through line 23, lines 25 through 29, and figure any writern amount included on line 30, to figure your IRA deduction and, if applicable, nondeductible contributions

If you made contributions to your IRA in 1991 that you deducted for 1990, do not include them in the worksheet

If you make contributions to your IRA in 1992 (by April 15) for 1991, be sure to include them in the worksheet

 If you received a distribution from a non-qualified deferred compensation plan, get Pub. 590 to figure the emount of your IRA deduction. (The distribution should be shown in Box 16 of your W-2 form). Your IRA deduction can't be more than the total of your wages and other earner If the total of your IRA deduction on Form 1040 plus any nondeductible confibration or your Form 8606 is less than your total IRA confinbulions for 1991, see Pub. 590 for spe cial rules

You must file a joint return to deduct con-rithuidors to your nonworking spouses IRA.
 A nonworking apouse is one who had no agges or other earned income in 1991, or e working spouse who chooses to be freeled as having no earned income for figuring the as having no earned income for figuring the

Do not include rollover contributions in fig-uning your deduction. See the instructions for lines. 16a end. 16b on. page 17 for more de-teils on rollover confributions.

■ Do not include trustee's fees that were blinder Seperately and perd by you for your IRA These fees can be deducted only as an itemized deduction on Schedule A

Almony payments received under certain divorce or separation instruments are con-sidered earned income for purposes of the IRA deduction. See Pub. 590.

If married filing a joint return end both spouses worked and had IRAs, figure each spouse's deduction separately using col-umns (a) and (b) of the worksheet

Chart for People Covered by e Rebrement Plan*

In this chart, modified deficialistical gross income _l is the amount on Form 1040, lines 7 mins the folse of any deductions claimed on Form 1040, lines 25 through 29, and any write-in amount included on line 30.	If you (or your spouse if filing a joint return) were covered by a retirement plan end-
In this chart, modified AGI (adjusted gr. 23, minus the total of any deductions cliany write-in amount included on line 30	If you (or your spouse if filing a joi and—

Your filing status ie:	and your modified AGI is:	You can take:
Single, Head of	\$25,000 or less	Full IRA deduction (use Worksheet 1 on this page)
Marned filing separately and did	Over \$25,000 but less than \$35,000	Partial IRA deduction (use Worksheet 2 on page 21)
spouse in 1991	\$35,000 or more	No IRA deduction (see Nondeductible Contributions)
Mamod Glipo odlib	\$40,000 or less	Full (RA deduction (use Worksheet 1 on this page)
Qualifying widow(Br)	Over \$40,000 but less than \$50,000	Partial IRA deduction (use Worksheet 2 on page 21)
with dependent child	\$50,000 or more	No IRA deduction (see Nondeductible Contributions)
Married filing Separately and lived	Over -0- but less than \$10,000	Partial IRA deduction (use Worksheet 2 on page 21)
with your spouse in 1991	\$10,000 or more	No IRA deduction (see Nondeductible Contributions)
" If mamed filing separate you are considered cover	sly and you were not cover ed by a plan if you lived wi	If mamed filing separately and you were not covered by a plan but your spouse was, you are considered covered by a plan if you lived with your spouse at any time in 1991.

IRA Worksheet 1-Lines 24s and 24b (keep for your records)

			Your IRA	(b) Your working spouse's IRA
l	1. Enter IRA contributions you made for 1991, but do not enter more than \$2,000 in either column			
ri .	For each person, enter wages and other earned income from Form 1040, minus any deductions claimed on Form 1040, inces 25 and 27. (Do not reduce wages by any loss from self-employment)	~		
છ	Enter the ametier of line 1 or line 2. Enter on Form 1040, line 24e, the amount from line 3, column 1440, you choose to deduct, Enter on Form 1040, line 24b, the amount, if any from line 3, column in any from line 3, column			
	(b), you choose to deduct. If mamed filing a joint return and contributions were mede to your nonworking spouse's IRA, go to line 4	က်		
,			Nonworking spouse's IRA	
4	4. Enter the ameliar of line 2, column (a), or \$2,250	4		
Ś	Enter the amount from line 3, column (e)	ĸ		
ø	Subtrect line 5 from line 4	ø		
~	Enter IBA contributions made for 1991 for your nonworking spouse, but not more than \$2,000	7.		
œ	Enter the amailer of line 6 or line 7. Enter on Form 1040, line 24b, the amount from line 8 you choose to deduct.	œ		•
				1

Page 19

Note: If part of your benefits are lexable for 1991 and they include benefits paid in 1991 that were for an enter, year, you may be able to reduce the lexable amount shown on the workley field. But 915 for details.

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Pege 20

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8
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DA Worksheet 2 Inee 24s and 24b (keep for your records)		
1, If you [1 or 4, enter \$35,000]	Line 25	Line 26
checked 2 or 5, enter \$50,000 Filing Status 9, enter \$10,000 (\$55,000 if you did not because the any time in 1991)	One-Half of Self- Employment Tax	Self-Employed Health Insurance Deduction
Forter the amou	If you had income from self-amployment and	If you were self-employed and had a net
rough 29, and any	you owe self-employment tax, first fill in School-le SE Theo exter on Form 1040 line	profit for the year, or if you received wages
	25, one-helt of the self-employment tax	were a more than 2% shareholder, you may
the amount on line 1, none of your IRA contributions are	shown on line 5 of Short Schedule SE or line 15 of Long Schedule SE, whichever applies	be able to deduct part of the amount paid for health insurance on behalf of yourself.
deductible Stop here If you want to make a nondeductible IMA contribution, see Form 8606		your spouse, and dependents. But you may
5. Subtract line 4 from line 1. If the result is \$10,000 or more, stop hare and use Worksheet 1.		participate in any subsidized health plan
If the result is not a multiple		
of Stu, round if up to the next mulphe or stu true example, round \$490.30 to \$500) if the result is \$200 or mode, enter the result But if it is less than \$200, enter \$200 Go to line 7.		If you qualify to take the deduction, use the worksheet on this page to figure the
(s) (b) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d		amount you can deduct. But, if either of the following applies do not use the worksheet on this page. Instead, yet Pub. 535 to see how in floure your deduction.
7. For each person, enter wages and other earned		You had more than one source of income
income from 1040, intuits any deductions claimed on Form 1040, integ 25 and 27 (Do not reduce weiges by any loss from self.		
		Caution: If you can like Schedule ETC, Eamed Income Credit, you may also be able
		to claim the health insurance credit un that credit do not
 Enter the smallest of line 6, 7, or 8. This is the most you can deduct. Enter on Form 1040, line 		use the worksheet on this page. Instead, get
24a, the amount from line 9, column (9), you choose to deduct Entering 500mm (1940) line 24h		Pub. 595, Earlied Income Credit, to higure your self-employed health insurance deduc-
the amount from line 9, column (b), you choose		tion
to deduct: (if line 8 is more than line 9, go to line 10.)		Line 27
Nondeductible IRA contributions		Keooh Betirement Plan and
10. Subtract line 9 from line 7 or line 8, whichever is analies, Enter in line 2 of your Form 8606.		Self-Employed SEP
the amount from line 10 you choose to make nondeductible 10.		House set sembored or a page adduct
if married filling a joint return and contributions were made to your nonworking spouse's IRA, go to line 11.		payments to your Keogh (HR 10) plan or Simplified Employee Pension (SEP) on line 27
		Deduct payments for your employees on Schedule C or F
		Cauton: You must be seif-en-ployed to claim the Kessib deduction. There are two
 Add the amount on line 9, column (e), to the part of line 10. column (e), that you choose to make nondeductible 		types of Keogh plans Types of Address and the
 Subtrect line 12 from line 11. If the result is zero or less, stop here. You cannot make deductible or nondeductible IRA. 		rete account for each person Benefits are based on the amount hard to each person
		Payments to a defined-benefit plan are
 Fiter the analiest of (a) IRA contributions made for 1991 that are for your nonworking spouse, (b) \$2,000, or (c) the amount of line 14. 		determined by the funds needed to give a specific benefit at retirement. If you deduct payments to this kind of plan, enter "DB".
16. Multiply in 6. stocker by 2.5 %, C.5.5! if the result is not a multiple of \$10, exund t up to the next multiple of \$10, if the result 9.00 or more, enter the result Buf it it is less than 15. From ence evon more, enter the result Buf it it is less than 15.		next to line 27 Get Pub. 560, Retirement Plans for the Self-Employed. For more details, including limits on the amount you can deduct
from line 9, column (e)		90
17. Subtract line 16 from line 15		rine zo
		Penalty on Early Withdrawal
19. Effect tensities of the 6.5 for of This sit the most you can obdict Enter on Form 1040, line 24b, the amount bron line 19 you choose to deduct. (If line 14 is more than line 19, go to frine 20.)		Of Savings The Form 1099-INT or, if applicable, Form 1099-010 given to you by your bank or sav
Nondeductible IRA contributions for nonworking spouse		amount of any penalty you were charged
make		because you withdrew funds from your time savings deposit before its maturity. Enter this
nondeductible		amount on line 28 (the sure to include the

Worksheet for Self-Employed Heelth Insurance Deduction—Line 26 (keep for your records)

25		er, or licensing were a more s from that
Enter the amount paid in 1991 for health insurance for 1991 for you, your spouse, and dependents Percentage used to figure the deduction	3. Multiply line 1 by the percentage on line 2 4. Enter your net profit and any other earned income from the Ususiness under which the insurance plan is established, minus any deductions you claim on form 1040, lines 25 and 27 5. Enter the smaller of line 3 or line 4 here and on Form 1040, line 25. Enter the smaller of line 3 or line 4 here and on Form 1040, line 26. IDO NOT include his amount in figuring any medical expense	deduction on Schedule A (Form 1040). *Earned income includes nel earnings and gains from the sale, itansfer, or itemsing for property you created it does not include capital gain income if you were a more of property you created it does not include capital gain income if you were a more than 3% stateholder in an S corporation, earned income is your wages from that
	ad a net ed wages which you you may yourself, you may	eligible to alth plan or your tails, get

191 1

 Earned income includes net earnings and gains from the sale, transfer, or licensing of property you treated it flows not include capital gain mome if you were a more than 2 is suberiodder in an S corporation, earned income is your wages from that ĸ any deductions you claim on Form 1040, lines 25 and 27.
Enter the **smaller** of line 3 or line 4 here and on Form 1040, line 26 (DO NOT include this amount in figuring any medical expense deduction on Schedule A (Form 1040). corporation

Line 29

Alimony Paid

You can deduct periodic payments of almony or separate maintranser and under a
round decree You can also deduct payments
made under a wanten separation algorithm
or a decree for support yettlements, voluntiary
sum cast or property settlements, voluntiary
payments for made under a court order or a
specified as child support Eamed

Caution: You must enter the recipent's social security number in the space provided on tine 29 If you don't, you may have to pay a \$50 penality and your deduction may be disallowed. For details, see Tele-Tex Information in the index (topic no 252) or get Pub. 504. Tax Information for Divorced or Separated Individuals

If you paid almony to more than one proposit, effect the Social securation of one of the recipients. Show the Social security numbers and the amount paid to the other recipients, on an attached statement Enter your total payments on line 29.

Divorce or Separation Instruments Exe-cuted After 1984. Geneally, you may deducted any payment made in cast to, on on behalf of, your spouse or former spouse under a divorce or separation instrument ex-tering a divorce or separation instrument ex-ecuted after 1984 if all four of the following or apply

2. You and your spouse or former spouse did not live together when the payment was made if you were separated under a decree of divorce or separate maintenance. The instrument does not prevent the pay-ment from qualifying as alimony

You are not required to make any payment after the death of your spouse or former

These rules also apply to certain instru-ments modified after 1984. Other rules apply if your ainual payments decreased by more train \$15,000. For more details, see Pub 504. 6. The payment is not treated as child sup-

Total Adjustments Line 30

Add lines 24a through 29 and enter the total on line 30. Also include in the total on line 30 any of the following adjustments

Quelified Performing Action, if you are a qualified performing Action, if you are a qualified performing ands, include in the total on line 30 your performing-arts related expenses from in a 1 of Form 210.6 Embloyee Business Expenses Erice the amount and "OPA" on the dotted line next to line 30 Jury Pour Per Storen to Embloyee. If you very Dury Per Green to Embloyee any part of that pay because your employer continued that pay because your employer continued the pay your employer or the pury, include the amount you gave your employer on the total on line 30 Enter the amount and "Jury pay" on the dotted line next to line 30. Jury pay" on the dotted line next to line 30. Jury pay" on the dotted line next to line 30.

Forestation or Reforestation Amortization.

or, If you can claim a deduction for amortization of the costs of forestation or have to file Schedule C or Schedule F for this activity, include your deduction in the total on line 30. Enter the amount and "Reforestation" on the dotted line next to line 30.

Hepsyment of Sub-Py Under the Trade
Act of 1914, it you repaid supplemental unemployment benefits (sub-pay) that you prevously reported no income because you
became eligible for payments under the
Trade Act of 1914, anduden the total son line
30 the amount you repaid in 1991 Erite the
amount and "Sub-pay TRA" on the dotted
line next to line 30 Or, you may be able to
claim a credit against your fax instead Get
Pub. 252, Taxable and Nontaxable Income.

le, Form k or sav how the charged /our time Enter this clude the 8a) ě interest income on Form 1040,

Adjusted Gross ncome

Line 31

I'line 31 is less than zero, you may have a a tempered and poperating loss that you can carry to an-other tax year I'lyou carry the loss back to be a fearly year see Form 10%. Application for Tentaire Petind I'lyou don't wish to carry Tentaire Petind I'lyou don't wish to carry the loss over 10 future years you must affaith the electron to you return. get Pub. 536, Net Operating Losses

Tax Computation

Line 33a

If you were age 65 or older or blind, check the appropriate boxes on him 33e if you were married and checked the box on line 66 on page 10 form 1040 and your spouse was age 65 or older or blind, also check the appropriate boxes for your spouse. Add the number of boxes checked Enter the total in the box provided on line 33a.

Age, if you were 65 or older on January 1, 1992, check the "65 or older" box on your 1991 ratum

Bindness, if you were completely blind as of December 31, 1991, attach a statement to your return describing his condition if you were partially blind, you must attach a statement certified by your eye doctor that You can't see better than 20/200 in your better eye with glasses or contact lenses, or

If your eye condition is not likely to improve beyond the conditions listed above, affach a statement derfield by your eye doctor to this effect. If you affached this statement in a proxy year, affach a note saying that you have already filed a statement in a pleasy. Your field of vision is 20 degrees or less

Line 33b

If your parent (or someone eise) can claim you as a dependent (even if that person chose not to claim you), check the box on them ago if you do not fermer your deductions, be sure to use the Standard Deductions, be sure to use the Standard Deduction Worksheet for Dependents on this spee to figure the amount to enter on line 34

Line 33c

Check this box if your spouse itemizes de-ductions on a separate lettin or if you were a dual-status altern if you were a dual-status altern and you were a dual-status altern and the approximation of spouses spouse who was a U.S. citzen or resident at the end of 1991 and you and your combined world-wide income, so not create world -

If you check this box, you cannot take the standard deduction. If you have any itemized deductions such as state and local income taxes, your federal income tax will be less if you riemize your deductions.

Line 34

temized Deductions or Standard Deduction

You must decide whether to itemize your sectial deculiary for this control of the section of the

Your total itemized deductions reportable on Schedule A (Form 1040), or

The standard deduction has increased Even if you itemized last year, check to see if the standard deduction will benefit you in Hemized Deductions. If you itemize complete and attach Schedule A and enter Your standard deduction

older or blind

amount from the on Form 1040, line 34 Schedule A, line 26

Itemizing for State Tex Purposes If you semize even though your itemized deductions are less than the amount of your standard deduction, enter "IE" (Itemized elected) next to line 33.4

Standerd Deduction. If you take the standard deduction, find the correct amount for you and enter it on line 34

But, if you checked any of the boxes on lines 33s or 33b, use the chart or worksheet on this page that applies to you to figure your standard deduction. Also, if you checked the box on line 33c, you cannot take the standard deduction even if you were age 65 or Most people can find their standard de-duction by looking at line 34 of Form 1040

Standard Deduction Chart for People Age 85 or Older or Blind

if someone can claim you as a dependent, use the worksheet below instead	use the worksheet below	insfead
Enter the number from the box on line 33a of Form 1040	Ceution. Do not use the number of exemptions from line be	ise the number in line be
If your filing status is:	and the number in the box above is.	Your standerd
Single	₩ 2	\$4,250 5,100
Marned filing joint return	+ N	\$6,350 7 000
Qualifying widow(er) with dependent child	6 4	7.650 8.300
Mamed filing separate retum	- N O 7	\$3,500 4,150 4,800 5,450
Head of household	- 2	\$5.850

Standard Deduction Worksheet for Dependents (keep for your records) only if son Use this worksheet

 and below) If none, enter -0- 1	.5	- E 3	n below for your filing status	
 1. Enter your esmed incoms (defined below) If none, enter -0-	2. Minimum amount	3. Enter the larger of line 1 or line 2	4. Enter on line 4 the amount shown below for your filing status	
ني	κi	ej	4	

Single, enter \$3,400
 Manned filing a separate return, enter \$2,850
 Mazined filing a joint return or Oualifying widow(et) with dependent child, enter \$5,700

 Head of household, enter \$5,000 Standard deduction.

 c. Add lines 5a and 5b Enter the total here and on Form 1040, line 34 b. If 65 or older or blind, muttiply \$650 (\$650 if married filting a joint or separate return, or qualifying widow(er) with dependent child) by the number on Form 1040, line 33a a. Enter the smaller of line 3 or line 4 if under 65 and not blind, stop here and enter this amount on Form 1040, line 34 Otherwise, go to line 5b

3 ŝ

Earned Income includes wages, salanes, tips, professional fees, and other contiguration received for parcel services sory amount income date a scholarity play you may received feel protectives any amount income date a scholarity play you may include in your income Generally, your admost income is the include in your income Generally, your abounts income is the majourity of the amounts; you reported on Form 1040; lines 7, 12, and 19, minus the amount, if any, on the 25.

Deduction for Exemptions Worksheet—Line 36 (keep for your records) Muttiply \$2,150 by the lotal number of exemptions claimed on Form 1040, line 6e

Enter on line 3 the amount shown below for your filing status Enter the amount from Form 1040, line 32 લં લં

 Married filing separately, enter \$75,000 Single, enter \$100,000

Multiply \$2.150 by the total number of ex-reproduce stated on time 68 But I your ad-justed gross income from time 32 is more than the oldiar amount stown below, your deduction may be reduced Use the work-shell on this page to figure the amount. If any, 10 enter on time 36

Deduction for Exemptions

■ Head of household, enter \$125,000

Note: If line 4 is more than \$122.500 (more than \$61.250 if marred filing separately), stop here; you may not take a deduction for exemptions Enter -0- on Form 1040, line 36 Qualifying Married filing jointly or widow(er), enter \$150,000 Subtract line 3 from line 2

\$125,000 if head of household
 \$150,000 if mamed filing jointly or qualifying widow(er) with dependent child

\$75,000 if married filing separately

\$100,000 if single

The IRS Will Figure Your

Tax and Some of Your

Credits

Divide line 4 by \$2.500 (\$1,250 if mamed filling separately). If the result is not a whole number, round it up to the next higher whole number Multiply line 5 by 2% (02), and enter the result as a decimal amount ś ø.

Deduction for exemptions. Subtract line 7 from line 1. Enter the result here and on Form 1040, line 36. Multiply line 1 by line 6 ۲.

If you want us to, we will figure your tax for you it you have paid too much, we will send you a return if you defined by enough, we'll send you allow the we'nn't challeg you interest or a late payment penalty if you pay within 30 days of the notice date, or by the due date for your return, whichever is later

We can figure your tax if you meet all of the conditions described below

All of your income for 1991 was from wages, salaries, tips, interest, dividends, tax-able social security benefits, unemployment compensation, IRA distributions, pensions.

9

Schedule D. If you had a net capital gain, your tax may be less if you figure it using Schedule D, Part IV, Tax Computation Using Maximum Capital Gains Rate. c. If you are filing a joint return, use the space under the words. "Adjustments to income" on the front of your return to show your taxable income and your spouse's taxable income separately

Form 8615. Form 8615 must generally be used to figure the tax for any child who was under age 14 on January 1, 1992, and who had more than \$1,100 of investment income (such as taxable interest or dividends). However, it neither of the child's parents was alive on December 31, 1991, do not use form 8615 to figure the child's tax. Credit for the Elderty or the Disabled. If you can take this credit, attach Schedule R to your return and enter "CFE" on the dotted line next to line 42. d. Fill in any forms or schedules asked for on the lines you completed, and attach them to the return when you file it We will figure the following credits too.

Note: If you are filing Form 8814, Parent's Election To Report Child's Interest and Div-closes, include in your fost for line 38 the itax from 6814, line 8. Also enter thet tax in the space provided next to line 38

Line 39

Check the box on Schedule R for your filing status and age, and fill in lines 11 and 13 of Part III if applicable Also fill in Part III

Form 4137, Social Security and Medicare Tax on Unreported Tip Income

Form 2555, Foreign Earned Income You do not itemize deductions

Form 4970, Tax on Accumulation Distribu-Form 4972, Tax on Lump-Sum Distributions Form 6251, Alternative Minimum Tax

Form 6198, At-Risk Limitations

You do not file any of the following forms
 Schedule D, Capital Gains and Losses

if applicable.

Form 8615, Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,100 Form 8614, Parent's Election To Report Child's Interest and Dividends. Your taxable income (line 37) is not more than \$50,000 You (and your spouse if you are filing a joint return) sign and date your return and mail it by April 15, 1992

Additional Taxes

Check the box(es) on line 39 to report any additional taxes from: Form 4970, Tax on Accumulation Distribu-tion of Trusts, or Form 4972, Tax on Lump-Sum Distributions Earned Income Credit (EIC). Read the in-structions that begin on page 45 to see if you can thee this credit if you can fill in Parts II and III of Schedule EIC and effach it to you return Enter "EIC" on the dotted line next to line 56

Line 38

To figure your tax, use one of the following methods

 You give us enough information so that we can figure the tax. Please read the following. a. Fill in the parts of your return through line 37 that apply to you

You do not want any of your refund ap-plied to next year's estimated tax

Tax Rate Schedules. You must use the Tax Rate Schedules to figure your tax if your fax-able income is \$50,000 or more unless you are required to use Form 8915 or you use Schedule D. b. Readines 39 trough 59 Fill in the lines b. Readines 39 trough 59 Fill in the lotel lines. Please be sure to fill in the otel lines. Please be sure to fill in the 54 for Federal income tax withheld. See the instructions below it you went to to figure your credit for the elderly or the disabled or your

Page 24

earned income credit

Тах

15:20 000, your must reacher corners elses than \$5:00 000, you must use the Tax Tebel of find your tax unless you as exequired to use your tax unless you use Serication to the perion, Be guing you use the cornect column the Tax Tebel of After you have found the cornect tax enter that amount on line 38

g

Page 25

Credits

Line 41

Dependent Care Expenses pue Child Credit for

You may be able to take a credit on line 41 to perments you made for inful and dissupplied dispendent care expenses white you and you should be supplied to the worked for work but you must have had income from a job or through self-employment to do so

The credit a allowed if you kept up a home. It the credit a slowed if you kept up a home that included a cell under Lag. 13 o'vour dependent or spouse who could not care for himself or herself use form 2441 the name, address, and dien on form 2441 the name, address, and dien thying number of the person or organization who provided the name, address, and dien thying number of the person or organization who provided the care You may use Form WH.10 to get this information from the care provided For more details, including special and the state of the person of such and the person of such as the papily to divorced or separated parts. But, 500, Child and Dependent Care Error.

Note: It someware cased for your child or des-abled dependent in your home, both you and the employee may have to pay a share of the social security and Medicare its on the em-ployee's wages. You may also have to pay be been a unemployment it within is to your employee's unemployment insurance. For more details, gir Fub. See, Employment Taxes for Household Employers.

Line 42

Credit for the Elderly or Disabled

You may be able to take this credit end educe your tax if, by the end of 1991, you Age 65 or older, or

Under age 65, you retired on permanent and total disability, and you had taxable dis-ability income in 1991

Even if you meet one of the above condi-tions, you generally cannot take the credit if

e Single and the amount on form 1040, line if \$2, s \$17,500 or more, everyou received \$5,000 or more or your received or other nontaxable pensions or other nontaxable pensions or other nontaxable pensions or other nontaxable pensions or other nontaxable spouses is eligible for the credit, and the spouse is eligible for the credit, and the formore or you received \$5,000 or more or you received \$5,000 or more or you received \$5,000 or more or other nontaxable.

 Marmed filing a joint ratum, both spouses are eligible for the credit, and the amount on Form 1040, line 32, is \$25,000 or more, or you received \$7,500 or more of nontraxable social security or other nontaxable pensions. a Marned filing a separate ratum, you did note live with your spouse all year, and the amount on Form 1040, line 32, is \$12,500 or more, or you received \$3,750 or more of non-taskble social security or other nontaxable

For more details, see the separate instructions for Schodule R and Pub. S24, Credit for the Elderty or the Disabled If you want the RSt of light with the credit for you, see The IRS WHITFigure Your Tax and Some of Your Credits on page 24.

Line 43

Foreign Tax Credit

Form 1116 explans when you can take this credit for payment of income tax to a foreign country. Also get Pub. 514. Foreign Tax Credit for Individuals.

Line 44

Other Credits

Complete line 44 if you can take any of the following credits

credits, a general business credit carryfown and, or a general business credit from pass.

3800 for figure the Unbaness credit from pass.

3800 for figure the rotal credit include on line 44 the amount from Form 3800. Also be sure to cherk Box as on line 44 to Form 3800. If you have only one general business credit is received on line 44 the amount of the credit from the form Also, check, Box d on line 44 and enter the form number for that credit from the form Also, check, Box d on line 44 and enter the form number for that credit serviced in the form a 3468. Investment or opperty a place of insure after the form coperty and and the form a 3468. For exceptions, the see Form 3468. General Business Credit. If you have two or more of the following general business

Form 5884, Jobe Credtt. If you are a business employer who hires people who are members of special targeted groups, you may qualify for this credit. Use Form 5884 to figure the credit.

Fuel. If you sold straight alcohol (or an alco-of minusus, are trail or user it as tuen in your trade or business, you may be able to take a credit for the alcohol used as fuel. Use Form 6478 to figure the credit for more de-tals, get Pub. 376, fuel Tax Credits and Re-Form 6476, Credit for Alcohol Used as Spun

Form 6785, Credit for Increasing Research Activities. You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Use Form 6765 to figure the credit

Form 8589, Low-income Housing Credit and Schedules A (Form 8089), Annual Statement II you owned a building that was part of a low-income housing project, you may be able to take this credit. Use Form 8086 and Schedules A Form 8690, to floure the credit Also complete and affach Form 8090, Low-income Housing Credit Also complete and affach Form 8090. trificetion

Form 8826, Disabled Access Credit. If you peld or incurred expenses to make your business accessible to or usable by individual units with disablines, you may be able to take this credit. Get Form 8826 for defails.

Form 8830, Enhanced Oil Recovery Credit, You may be able to take a credit of 15% of your enhanced oil recovery costs Use Form 8830 to claim the credit Mortgage Interest Credit. You may be able to take a credit for part of the interest you

paid on your home mortgage if you were sexued a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate buy, reliabilities or make improvements to your man home You must complete and affacth Form 8396, Mortgage Inferest Credit, to your total for line 44 also check Rox 6 on Information for Homework

Credit for Proc Year Minmum Tax. You may be able to take this credit if you gaid alternative minmum tax in an earlier year GF form 800. Credit for Pror Year Minmum Tax—Indouclusts to see if you can alse this credit if you can, check Box c on line at For more details, get four by 909, Atternative Minmum Tax for individuals.

Line 45

Add amounts on lines 41 through 44 and enter the total on line 45. Also include in the total on line 45 any Credit for Fuel From a Nonconventional Source.

Cedit for Fuel From a Nonconventional Source. A cert is allowed for the sale of qualitied tuels produced from a nonconventional source See Internal Prevence Code section 29 for a definition of qualitied fuels; provisions for figuring the credit and other special rules Artach a separate schedule showing how you figured the credit include showing how you figured the credit include the credit in the total or him 45 Emile the amount and "FNS" on the obtaine 18 Emile the amount and "FNS" on the obtain line as Emile 18. to line 45

Other Taxes

Self-Employment Tax Line 47

which social security ias, Medicare tax or raincad retirement (PRTA) tax was withheld, you may owe self-employment tax Please Schedule SE Form folloy and its institutions if you owe self-employment tax, and the amount from Schedule SE on line 47. If you had self-employment income in 1991, and earned under \$125,000 in wages from

Alternative Minimum Tax

Line 48

The tax law gives special freatment to some winds of income and allows special deductions and credits for some kinds of expenses if you benefit from these provisions, you may have to pay at least a minimum annum tax this are ingued on Form 6251, Alternative Minimum Tax—Individuals

To see if you should complete form 6251. add the amounts on form 1640, lines 43 and 436, buts the total of all advistments and tax preference thems that apoly to you (see the list below) if the total is more than the dollar amount shown below for your filing status. fill out Form 6251

\$40,000 if married filing jointly or qualifying widow(er) with dependent child

 \$30,000 if single or head of household \$20,000 if married filing separately

2. Amortization of certified pollution-control Adjustment and Tax Preference Items: 1. Accelerated depreciation.

3. Income from the exercise of incentive stock options figured under internal Revenue Code section 83 in excess of the amount actually reported on your return.

Tax-exempt interest from private activity bonds (including exempt-interest dividends from a regulated investment company to the extent derived from private activity bonds)

5. Intangible drilling costs

 Circulation and research and experimental expenditures Depletion

Mining exploration and development

11. Income from long-term contracts figured under the percentage of completion method in excess of the amount actually reported on 9. Tax shelter farm losses 10. Passive activity losses

Note: A child under age 14 may owe the alternative minimum law if the total of the child so adjusted gross income from line 32 plus the above items is more than the sum of \$1,000 plus the child's earned income 12. Installment sales of certain property your return

Line 49

Recapture Taxes

4255. Recapture of investment Credit, if you disposed or investment credit if you disposed or investment credit property or charged the sub-free the and of its baselul file or recovery pencel. See Form 4255 for illed or recovery pencel. See Form 4255 for addissit if you over this lax, rheck Box a and include fine tax due on line 49.

If you disposed of property (or there was a reduction in the qualified stass of the property) or which you not not the fow-income busing credit you may own the flax combusing credit you may own the stax comprome flax or the property of th

Enter the total amount of advance earned If you sold your home in 1991 and it was that acted in while by part hours the proceeds of any fax exempt qualified mortgage bond, you may owe the tax computed on Form 8828, Recapture of Federal Mortgage Subsory. See Form 8828 for more details if you own this tax. Teck Box c and include the tax due on line 49.

Medicare Tax on Tip Income Not Reported to Employer Social Security and

If you received toss of \$20 or more in any mouth and you did not report the bull amount to your amplies, or your will be sufficient to your amplies, or you will you will you will you must pay in social security and Medicar or failude frement in IRTA his as on the unchorded toss. If you reported the full amount to your employer but the social security and Medicare or RRTA has was not withheir, you must pay it unless the niles discussed under Uncollected Employee coil Security and Medicare or RRTA has miles discussed under Uncollected Employee.

To figure the amount of social security and Medicare tax on the tips, complete Form 4137, Social Security and Medicare Tax on Unreported Tip Income, and attach it to your Form 1040. Enter the tax on line 50.

To determine the amount of RRTA tax on the tips, contact your nearest Railroad Retirement Board office Enter the tax on line 50 Write "RRTA" on the dotted line next to line 50.

Be sure all your tips are reported as income on Form 1040, line 7 Cauton: You may be charged a penalty equal to 50% of the social security and Medicare tax due on tips you received and old not report to your employer.

Tax on Qualified Retirement Plans (Including IRAs) Line 51

You may owe this tax if any of the following applies You received any early distributions from a qualified pension plan (such as your IRA) qualified annuity plan, or tax-sheltered annurty plan

You made excess contributions to your distributions You received any excess distributed in 1 ebove.

You had excess accumulations in a qual-ified pension plan (including an IRA)

 You received any amount under a modi-fied endowment contract entered into after June 20, 1988 If any of the above applies, get Form 5329

Caudon: Be sure to include in income on line 16 or line 17, whichever applies, any early distributions you received from qualified reand its instructions to see if you owe this tax Enter the tax from Form 5329 on Form 1040, inement plans

Line 52

Advance Earned Income Credit Payments

income credit payments you received. These payments should be shown in Box 6 of your Form(s) W-2.

Note: See new Schedule EIC to figure the eamed income credit you can actually take

Line 53

Fotal Tax

Section 72(m)(5) Excess Bonefits Tax. It you are on west as 5% owner of a business and you received a distribution of secess and you received a distribution of secess perefit store a qualified person or annuity pan, you may have to eay a periority tax of more details. Add lines 46 through 52. Put the total on line 53. Also include in the total on line 53 any of the following that applies.

include the amount of the penatry in your total for line 53. Write the amount and "Section 72(m)(5)" next to line 53.

Uncollected Employee Social Security
Uncollected Employee Social Security
and Medicare or RRFA Tax or Tibe; if you
did not have enough wages to cover the
social security and Medicare tax or railroad
retrement (RRTA) tax due on tips you respored to your employee; the amount of tax due
should be defined with cooks A and B in
Box 17 of your Form Wi-2 Include this tax in
the lotal for the S3 Write the amount of this
tax and the words: "Uncollected Tax" on the
dotted line next to line S3

Uncollected Employee Social Security and Medicare or RRTA tax on Group-Term Life Insurance. If you had group-term life insurance through a former employee, you may have to pay social security and Medicare its or BRTA is an opant of the cost of the life insurance. The amount of tax due should be defined with cookes M and M in Box. 17 of your Form W-2 Include this tax in the total for line 33. Enter the amount of this tax due the total for line 33. Enter the amount of this tax did the world's Uncollected Tax" on the dorred lines man to line 33.

Golden Personne Perments. Colden paractual payments are certain payments
made by a corporation to key employees to
compensate them if control of the corporation changes if you received an excess paractual to 20% of this excess payment Wite
equal to 20% of this excess payment Wite
if you received a Form W.2 this includes
a paracturia payment, the amount of tax on
any excess payment should be deriffed
with code if in Box 17 of Form W.2 (Box 9)

of Form W-2 should also include any amount withheld for this tax.) include this tax in the total for line \$3. White the amount and "EPP" on the dotted line next to line \$3.

If you received a Form 1006-MISC that includes a preadraling partners, any excess payment will be separately certified on the form Multiply rise access payment by 20% to figure the amount to include in the solid the form residual to include in the solid the dotted line next to line 53.

Payments

Line 54

Federal Income Tax Withheld

Add the amounts shown as Federal income tax withheld onyour Forms W-X, W-2G, and 1098-18. Enter the total on line 5th The smouth of Federal income its withheld should be shown in 1887 of Form W-X, 2 Box 2 of Form W-X, 2, and 80 to 10 form 1093-R if line 5s includes amounts withheld as shown on Form 1059-R. Check the box on line 5st

Backup Withholding, If you were subject to Backup withholding on dividencia, inferest income, or other income you received during 1991, include the amount withheld in the lotation little St. This should be shown in Box 20 from 1999 UN and the Box of the other 1999 forms. Be sure to check the box on line

Line 55

1991 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax (Form 1040-ES) for 1991. Include any overpayment from your 1990 return that you 2: "lied to your 1991 estimated tax

If you and your spouse paid joint estimated to tax but are now fing separate income tax. If you and you can each claim all of the 4 amount paid for you can each claim a paid so in Cet Pub 505. Tax Withhoding and it Estimated Tax, for more details on how to my devide your payments Please be sure to a show both social security numbers in the you or your spouse paid separatir estimated parts, but you are now fing a joint income tax areturn, and the amounts you each paid fellow these instructions even if your spouse but you show these instructions even if your spouse but you and the amounts you each paid ded in 1991.

Divorced Taxpayers. If you were divorced during 1991 and you made joint estimated tax payments with your former spouse, enter

your former spouse's social security number in the space provided on the front of Form 1040. were divorced and remamed 2

1991, anter your present spouse's social service unit number in the space provided on the front of form 1040 Asso, under the bold abdring Playmants' to the left of line 55. anter your former spouse's social security number, followed by 10N°. them Change if you changed your name because of marriage, divorce etc., and you made estimated its to symmets using you made estimated its optimiser to sing you more name statich a statement to the front of form 1040 explaining all the payments vice Certie where you made to payments with the name of the name of the name of the payments. But the name of the payments bettly funder which you made the payments. ≠<u>8</u>

Earned Income Credit

Line

If the amore contine 31 is less than \$21.250 and e chind load with you you may be able to take this credit. Relate the instructions for Schedule ECh fact began onego 45 to see if you can take this credit. If you can use Schedule ECh of figure the credit. If you want the IRS of figure the credit. If you want instructions for Schedule ECh.

Note: If you got advance earned income credit (AEC) payments in 1991, report these payments on line 52. If you are aligible, you may be able to get AEIC payments in 1992 by filing Form W-5 with your employer.

Amount Paid With Form Line 57

4868 (Extension of Time To

File)

Il you filed Form 4886 to get an automatic extension of time to file Form 1040, enter the amount you paid with that form Also include any amounts paid with Form 2888 or Form 2350.

Line 58

Excess Social Security, Medicare, and RRTA Tax Withheld—More Than One

Employer

Note: Form 4489, Excess Medicare Tax Centil previously used by certain govern-ment employees, is obsolete. These employ-ers should use the worksheet on this page in figure the credit for any axcess tax with-held.

Excess Social Secunty and Medicare Tax

withheid if you had more than one employer for 1991, and your foal wages were over
to 33 400, your employers may have withheid
too much social security tax if your ret
weges were over \$125.000, your employers
intelligent to the security tax if so, you can take a credit for the excess
if so, you can take a credit for the excess
mount on take a credit for the excess amount on figure the excess amount.

if any one employer withheld more than \$3.310.80 of social security tax, or more than \$1.812.50 of Medicare tax, you must ask your employer to refund the excess to you. You cannot claim it on your return

Excess Relitoda Redument (RRTA) Tax Withheld (1) you had more than one stationad employer for 1991 and your total compensation was over \$53,400, your employers may have withheld too much then 1 Tax 19, you did accompensation was over \$33,600, your employers may have withheld too much the 2 Tax 18 by you can propose station was over \$33,600, your employers may have withheld too much the 2 Tax 18 by you can propose a credit for the excess amount on line \$5, Get Pub, \$66, Tax Withholding and Estimated Tax to figure the excess amount Do not use the worksheet on this page.

11 any one employer withheld more than \$1,310 80 of ter 1 RRTA are, more than \$1,812.50 of ter 1 Medicare tax, or more than \$1,940 40 of ter 2 tax you must ask your employer to refund the access to you cannot clean it on your return

Line 59

Other Payments

Regulated Investment Company Credit. Include on this ine the total amount of the credit from Form 2438, Notice to Sharehold - or Undastructed Long-Term Ceptial Gains Be sure to entach Copy B of Form 2439 and Credit for Federal Tan on Fuels. If you can take a credit for Tax on gasoline, dissel fuel.

Page 27

and other fuels used in your business, or for certain diesel-powered cars, vans, and light frucks, attach Form 4136, include the credit on line 59 and other Box b.

If you are filing a joint return, you must figure any excess tax withheld separately for each spouse. Do NOT combine amounts of both husband and wife.

Excess Sociel Security and Medicare Tex Worksheet-Line 58

keep for your records)

Caution: Do not use this worksheet if any RRTA tax was withheld from your pay Instead; get Pub. 505 to figure the excess amount

Add all social security tax withheld but not more than \$3.310 80 for each employer (this tax should be shown in Box 11 of your W-2 forms). Enter the total here Enter any uncollected social secunty tax on tips or group-terni-life insurance included in the total on Form 1040, line 53

Line 60

Total Payments

Add lines 54 through 59 and enter the total of on ine 60 Asso included on the ine any credit for overgad windfall profit ta. (OWPT) from 6249 Write the amount and "OWPT" on the Jorde line next to line 60 Be sure to attach Forms 6249 and 6349.

3,310 80

Refund or Amount You Owe

Line 61

Amount Overpaid (If line more than line 53)

2

1,812 50

 Add lines 6 and 7 If \$1,812 50 or less, anter -0- on line 10 and go to line 11 Enter any uncollected Medicare tax on tips or group-term lite insurance included in the total on Form 1040, line 53

Add all Medicare tax withheld but not more than \$1,812.50 for each employer (this tax should be shown in Box 15 of your W-2 forms). Enter the total here

Subtract line 4 from line 3

Social secunty tax limit Add lines 1 and 2

ମ ଏ ଏ 9 ~

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ō

Add lines 5 and 10 Enter the total here and on Form 1040. Inne 58

Subtract line 9 from line 8

Medicare tax limit

8

Subtract line 53 from line 60 and enter the result on line 61. If line 61 is under \$1, we will send a refund only on written request.

Note: If the amount you overpaid is large, you may be able to reduce the amount of income tax withhold from your pay. See friccome Tax Withholding and Estimeted Tax Paymants for 1982 on page 29.

Injured Spouse Cleim. If you file a joint build you should and spouse support by the spouse has one bad certain it you file and spouse support payments and certain Federal debts support by an and certain Federal debts support shown on line 61 may be used to the pay the past due amount But, your part of (if the overgayment may be refunded to you if all three of the following apply.

1. You are not obligated to pay the past due amount

2 You received and reported income (such as wages, taxable interest, etc.) on the joint return

3 You made and reported payments (such as Federal income tax withheld from your wages or estimated tax payments) on the

I' all three of the above conditions apply any you part of the oversyment returned to you, complete **Form 879.** In the Spouse Clem and Allocation, and attach it to Form 1940 when you file your ket turner of Form 1940 when you file your ket turner of Form 1940 when you file your ket turner of Form 1940 when you file your ket turner of Form 1940 when you will supper the turner of Form 1940 when you will supper the super of Form 1940 when you will supper the super your super your suppersion of the supersion of the

Note: If you are fining an injured spouse claim to receive your part of a joint overgetment to a mirun you have aireary filed use only Furm 8339 to obtain you refund Do not attach it to Form 1040

Line 63

Applied to 1992 Estimated

Subtrect line 62 from line 61. Enter the result on line 63. This is the amount that will be applied to your estimated tax for 1992. We will apply this amount to your eccount unless you request us to apply it to your spouse's

include your account. The request should in spouse's social security number.

B Amount You Owe (If line is more than line 60)

Attach your check or money order for the utilities and amount who may be life if the dis under sit. 31, you do not have to pay. Do not include any estimated has apprent in your check or sit money order Mail any estimated has pay. Do not include money order Mail any estimated has pay. Do not include money order Mail any estimated has pay. Promet in a separate envelope from the one you use to pay the fax due un form 1040 a you may need by the pay or may need to not enseas the amount of increme tax with. Of held from your pay or make estimated has payments for 1992. See Introme Tax With. It is payments for 1992. See Introme Tax With. It is payments for 1992 on payer 29. Subtract line 60 from line 53 and enter the result on line 64. This is the amount you owe

Line 65

If the 64 is at leest \$500 and it is more than 10% of the tax shown on your return, or you your 1991 estimated tax liability. In orany payment plood, you may owe a penals and fisherment) to see if you owe a penals and fisherment) to see if you owe a penalsy and forther the amount if you want, the IRS will figure the penals. "2" you and send you abuil But see Lowening Your Penalty Dellow.

2. The total of lines 54 55, and 58 of your 1990 light feurn say and tast sammon say but 1990 it as flebin; AND your 1990 lax return was flo a tax year of 12 full months. You estimated tax payments for 1991 must have been made on time and for the required

You cleim a waiver, or

You had Federal income tax withheld from your wages and you treat it as being paid when it was actually withheld (instead of in

see the instructions for · equal amounts) For more details. Form 2210 (2210F)

Sign Your Return

Form 1040 is not considered a valid return unless you sign if Your spouse must also sign if it is along tetum and show your occupation in the space prouded if you have someone practions your return, you are still responsible for the connectness of the return. If you are filling a joint return with your deceased spouses.

Generally, anythe you bay to propare your return must sign if. A preparer who signs your return must sign if the preparer who signs your return must sign if by hand in the space provided (signature signines or labels cannot be used) and give you a copy of the return for your return for you but does not charge your return for you but does not charge your should not sign your return for you but does not charge you Child's Return. If your child cannot sign his or her return, sign your child's name in the space provided. Then add "By your signer ture), parent for minor child.

Peld Preparers Must Sign Your Return.

Estimated Tax Penalty

How To Avoid the Penetty. You will not owe the penatty or have to complete Form 2210 (or 2210F) if either of the following applies

1. You had no tax liability for 1990, you were a U.S. critzen or resident for all of 1990, AND your 1990 tax return was for a tax year of 12 full months, or

Flyuning the Penalty, it you cannot avoid the penalty and authorouse to figure it your sail on form 22 fl (or 2200), enter the penalty amount 20 flow 1200), enter the penalty amount 20 flow return Add the return and the total on time 64 flow 22 flow 22 flow and enter the total on time 64 flow and enter the board and enter the total on time 64 flow and enter the payment you show on time 61.

if you leave line 65 blank, the IRS will figure the penalty and send you a bill We will not begin to charge you interest on the penalty until 10 days after the notice date

Lowering Your Penaity, if any of the conditions below applies to you, you may be able to lower the amount of your peneity But your must complete and attach form 2210 (or 2210F) to your return to do so.

Four income varied during the year end you use the annuelized income instellment method to figure your required installment

Section 5

nformation General

Withholding and Estimated Tax ncome Tax

Payments for 1992

If the amount you owe (line 64) or the emount of you coverpaid (line 64) or the you may want A you coverpaid (line 64) is large, you may want A holding Allowance Carfificide, with your am a ployer to change the amount of income tax in to be withhald from your pey. If you go beck to to work effer a period of unamployment, you may be able to reduce your withholding. In general, you do not have to make settle maked tax payments if you expect they your 1992. Form (lodd will show a last refund or e. tax belence due the IRS of least than \$500 or the first of the period of the period of the period of the information of the information of the information of the period of th

For more details, get Pub. 505, Tax With-holding and Estimated Tax

Number on Your Tax Your Social Security and Social Security Do Both the Name Forms Agree With Card?

If not, your refund may be delayed or you may not needer centif to your zocial security control of your control to you control to you control to you control to you social security number or name, notify your amployer or the form-securing agent as soon as possible to make sure your earnings are credited to your social security record if the name or number on your social security can't is incorrect, call the Social Security Administration to life the so

GIft To Reduce the Public Debt

You may make a gift to reduce the public check with 1 do do sold a seal if you make it is the check with your morner tax return. Make it payable to "Bussau of the buildic Debt." You may be able to deduct this gift on your 1992 tax raturn! you themitiz your deductions. Do non did your gift to any tax your may owe If you owe its., include a separate charek for you owe its., include a separate charek for

thet amount payable to "Internal Revenue Service"

Address Change

if you move, always notify in writing the in-remail Revenue Service candier where you filed you test return, or the Chief. Tasabyer Service Division, in your local IRS district office You can use Form 8822. Change of I Address, to notify us of your we address If you move after your lift your return and you are expecting a returnd, also notify the post in fice serving you of address. This will help to forward your of head here.

Corresponding With

Be sure to include your social security number in any correspondence with the IRS. If you do not include it, it may take us longer to repty. the IRS

Records Be Kept? **How Long Should**

Keep records of income, deductions, and caddits shown on your return as well as sny nevortabests sueed to figure them. until the seture of inmitations ours out for that return surface of inflexions ours out for that return surface or filed. or 2 years from the determ was due or filed, or 2 years from the falso keep copies of your known be supported by the surface of the copies of your freach a full three or surfaces of your forms as a part of your records including those on your home) as contracting the surface of the original to file out the original or replacement property. For influence of the original or replacement property.

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use form. 40% equest for Copy of Tax form. There is a charge of \$4.25; if you need tax account information, contact your local IRS office. If you went a printed copy of your account, it will be mailed to you free of account.

Amended Return

If you find changes in your income, deductions, or credits after you mail your return, file Form 1040X, Amended U.S. Individual income Tax Return, to change the return you sheady filed. If you filed a joint return, you

may not, after the due dete of that return, amend in to the as memoral fing a soparate edum. Generally, Form (UdX must be filed within 3 years after the date the original return was filed, or within 2 years after the date the that was pold, whichwere is letter. A return filed early is considered filed on the date it was sue.

If your return is changed for any reason ffor example, as a result of an exdit by the IRS), it may effect your state income tax return. Contact your state tax egency for mote details.

Death of Taxpayer

If you include interest with your payment, identify and enter the interest in the bofform margin of form 1040, page 2. Do not include the interest in the Amount You Owe on line 64.

If a tappave ductor filing a return for 1991, the tappave's spouse or presonal repetition respirator to the presonal respirator for the preson who cleds. A possible representative can be an executor, ediministration, or supries who is in change of the deceased person's property.

If the taxpeyer did not heve to file a return but hed tax withheid, a return must be filed to get a refund

The parson who files the return should write "DECEASED," the deceased's name, and the date of death across the top of the tax return.

It your spouse died in 1991 and you did not remark? In 1991, you can also file a joint return. You can also file a joint return You can also file a joint return if you spouse ided in 1992 before diffug a 1991 return a should show your spouse's 1991 income bote diede death and your income for all of 1991. White "Flining as your income for all of 1991, White "Flining as provining spouse" in the area where you sign the return. It someone alse is the personal representative, he or she must also sign. Claiming a flining apoute file only the tax return to claim the return's if you are a surviving apoute file only the tax return to claim the return of the the return and attach a copy of the certificiate that shows your eppointment All other files requesting the decassed taxpayer's entired chould file the return and affect form 1319.

For more datalis, see Tale-Tax Information in the index (topic no 158) or get Pub. Edg. Tax Information for Survivors, Executors, and Administrators.

Section 6.

Penalties and nterest

correct tax or shows a substantially incorrect tax, because you take a finvolue position of desire to desay or inferiere with the tax laws. This includes altering or stinking out the pre-sportied language above the space where you sign. We will charge you mitered on face and paid they have due deter even if an extension of your mitered to not extension of your mitered to not extension to file, negligence, fraud, substantial under site memority of the top oversitements, and substantial understandermist of the site memority of the under date of the return (including advanced).

Interest

Other persities can be imposed for negli-gence, aubstrating understanement of tax, and fraud. Orinnia peratities may be im-bead for will failing to file has essend, or making a take stelement. Get Pub. 17. Your foods throom Tax, for details on some of these persities. Other Penaities

Late Filing of Return

If you do not file your return by the due detellicularing entervors), the preveit is usually 5% of the amount due for each months of your leave a reasonable enclaration. If you reque a reasonable enclaration. If you determed to your returns the prevaity cannot usually be more than 25% of the tax the minimum paneity will be \$100 or the amount of any tax you owe, whichever is smeller.

If you include this penalty with your payment, identify and enter the penalty amount in the bottom mergin of form 1040, page 2. Do not include the penalty amount in Amount You Owe on line 64

Late Payment of ă

If you pay your traces lets the peetant's is sub-ality's of 1% of the unpaid amount for each month to part of a month the lax and peet the parely formation be more than 25% of the unpaid amount, it applies to any unpaid it as on the father and to any additional lax shown on a bill not paid within 10 days of the date of the bill. This peetalty is in addition to in-terest charges on late payments.

If you include this penalty with your payment, identify and enter the penalty amount in the beforem tragin of Form 1040, page 2. Do not include the penalty amount in Amount You Owe on line 64

Penaity for Frivolous Return

In addition to any other penathes, the law imposes a penatry of \$500 for filing a through arturn. A throlous return is one last does not contain information needed to figure the

Page 30

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25.55 25.30	5,006 5,006 5,006	~~~~	38,200 38,250 38,300 38,300			8888	250 39,250 250 39,350 300 39,350 350 38,400		8,773 8,787 8,801 8,815	4.68 4.68 4.78 4.78	42,200 42,250 42,250 42,300 42,300 42,350 42,350 42,400					85.33.33 85.33.33 85.33			0000		84 84 84 025 84 84 035 04			233 999
88.88 80.88 80.88 80.88 80.88	5,014 5,029 5,029		8888 8888			8888	400 38,450 450 38,550 500 38,550 550 38,900		8,829 8,843 8,657	.490 .504 .518	42,400 42,450 42,450 42,500 42,500 42,550 42,550 42,550	9,234			8,330 8,344 8,358 8,358	3,3,3,3 3,0,0,0 3,0,0,0 3,0,0,0 3,0,0,0 3,0,0,0 3,0,0,0 3,0,0,0 3,0,0,0 3,0,0,0 3,0,0,0 3,0,0,0 3,0,0,0 3,0,0,0 3,0 3		8.299 10. 8.313 10. 8.327 10.	10,640 9,170 10,655 9,184 10,671 9,198	28 48,450 84,450 84,550 84,550 84,550	84.84 0.55 0.55 0.55 0.55 0.55 0.55 0.55 0.5		9,139,11,19,167,11,19,19,19,19,19,19,19,19,19,19,19,19,	0.01 070
25.55.55 20.55.55 20.55.55 20.55.55 20.55.55 20.55.55 20.55.55 20.	5,044 5,059 5,059	404040	8.88.88 8.00.75			网络网络	,600 38,850 650 38,700 700 36,750 750 38,800		8,898 8,898 8,813	546 574 574	42,850 42,850 42,650 42,700 42,700 42,750 42,750 42,750					45,736 05,735 05,735 05,735					84.84 027.84 027.84 037.84			222 222 222 200 200 200 200 200 200 200
3,800 33,650 6.826 3,850 33,900 6.840 3,900 33,650 6.854 3,650 34,000 6.858	5.074 7.261 5.081 7.275 5.089 7.289 5.096 7.303	61 5.922 75 5.936 89 5.950 03 5.964	36,800 36,800 36,800 36,900 36,900 36,960 36,950 37,000	7,666 5,891 7,680 5,905 7,694 5,919 7,706 5,933	8,129 8,129 8,129 6,143	6.782 8.778 6.790 6.904	800 36,860 800 36,860 800 36,860 860 40,000	8.506 8.731 8.520 8.745 8.534 8.758 8.548 8.773	8,941 8,969 8,969	7,602	42,800 42,850 42,850 42,800 42,800 42,860 42,650 43,000		7,571 7,585 7,599 7,613	9 9 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		45,800 46,650 46,650 46,900 45,900 45,950 46,950 46,000	10,186 8 10,200 8 10,214 8				3,2,3,4 3,0,3,0 3,0,3,0	11,026 9 11,040 9 11,068 9		11,694 10,122 11,709 10,136 11,725 10,150 11,740 10,164
8			37,		1 1	\sqcup	40,000	1 1			43,000	-1	1 1	1 1	I I	8		1 1	1 1		8	1 1		
22.22.2 20.02.5 20.02.5	5,107 5,121 5,135 5,149	17 5,978 31 5,992 45 6,006 39 6,020	37,000 37,050 37,100 37,150				00 00 00 00 00 00 00 00 00 00 00 00 00	8,582 6,787 8,576 6,801 8,590 6,815 8,604 8,829	8,001 8,002 8,003 8,003	.658 .672 .700	43,050 43,050 43,050 43,100 43,100 43,150 43,150 43,200		7.627 7.841 7.655 7.669								60,44 00,144 00,160 00,160		307 11. 321 11. 349 11.	756 10,178 771 10,192 787 10,206 802 10,220
2222 2022 2022 2022	5,163 5,177 5,191 5,205	73 6,034 37 6,048 31 6,062	9444 9444 9669				88 88 88 88 88 88 88 88 88 88 88 88 88		9.063 9.067 9.087 9.085	728	43,250 43,250 43,250 43,250 43,350 43,350 43,350 43,450		7,683		8.554 8.568 8.582 8.582						4 4 4 4 8 6 6 6 8 6 6 6		363 11, 377 11, 391 11,	333 10.2 848 10.2 848 10.2
¥¥¥¥ \$888	5.219 5.233 5.247 5.247	229 6.090 43 6.104 57 6.118	37,460 37,460 37,500 38,500				00 00 00 00 00 00 00 00 00 00 00 00 00		8,109 9,137 151	784	43,400 43,450 43,600 43,600 43,650 43,650 43,650 43,650		7,739								64.64.64 0.55.00 0.00 0.00 0.00 0.00 0.00 0.00		433 11. 447 11.	880 10.2 895 10.3 911 10.3
22.22.2 20.05.5	5,275 5,289 5,303 5,303	885 6,146 99 6,160 13 6,174	37,600 37,650 37,700				6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6		9,165 9,176 9,176 100 100	826.25	43,800 43,850 43,850 43,700 43,700 43,750	9,598	7,795								46,465 49,700 1,750 1,750		475 11 503 11 517 11	942 10.3 857 10.3 976 10.3
34,850 34,850 7,106 34,850 34,800 7,120 34,800 34,850 7,134 34,850 35,000 7,148	5,331 7,541 5,345 7,555 5,359 7,569 5,373 7,583	55 6.218 69 6.230 83 6.244	37,800 37,800 37,800 37,800 37,800 37,800	7.946 6.171 7.960 6.185 7.974 8.199 7.988 6.213	8,381 7 8,395 7 8,409 7 8,423 7	7.042 7.056 7.070 7.040 7.040 7.040	000 000 000 000 000 000 000 000 000 00	8,786 7,011 8,800 7,025 8,814 7,039 8,828 7,063	9.221 9.246 9.246	7,882 7,896 7,810 7,924	43,800 43,850 43,800 43,800 43,800 43,860 43,860 44,000		7.865 7.865 7.879 7.893	10,144 10,159 10,175	8.736 8.736 8.750 8.750	46,800 46,850 46,850 46,800 46,860 46,860 46,860 47,000	24.01 86.40	8,691 11. 8,705 11. 8,719 11. 8,733 11.	11,074 9,562 11,089 9,576 11,105 9,590 11,120 9,604	262 40,800 290 40,800 294 40,800	49,650 49,900 50,000	11,327 9 11,337 9 11,368 9	9.531 12 9.545 12 9.559 12. 9.573 12.	12,004 10,402 12,019 10,416 12,035 10,430 12,050 10,444
olumn mu:	pe nsed	a qualifying	MODIM					Continued	ned on next page	8	This column n	must also	pe nsed	by 6	qualifying w	widow(er).					\$0,000 0	Or 0ver -	USe fax rata	a schedules

Page 37

Schedules ax Rate

Caution: Use only if your taxable income (Form 1040, line 37) is \$50,000 or more if less, use the Tax Table. (For though you cannot use the tax rate schedules below if your taxable income is less than \$50,000, all levels of taxable income set shown so taxabeyers can see the tax rate that applies to each level.)

Schedule X-Use if your filing status is Single

If the emount on Form 1040, line 37, is Over—	But nof	Enter on Form 1040, line 38	of the amount over—
0\$	\$20,350	15%	*
20,350	49,300	\$3,062.50 + 28%	20,350
49,300		11,158.50 + 31%	49,300

Schedule Y-1—Use if your filing status is Merrled filing Jointly or Ouelifying widow(er)

If the amount on Form 1040, line 37, is Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
S	\$34,000	15%	8
34,000	82,150	\$5,100.00 + 28%	34,000
82,150		18,582.00 + 31%	82,150

Schedule Y-2—Use if your filing status is Married filing separately

Form 1040, of the line 38 amount over—	15%	\$2,550.00 + 28% 17,000	0.201.00 - 210.
But not over—	\$17.000	41.075	
If the amount on Form 1040, line 37, is Over—	80	17,000	34 075

Schedule Z—Use if your filing status is Need of household

If the amount on Form 1040, line 37, is Over—	But not over—	Enter on Form 1040, line 38	of the emount over—
8 0	\$27,300	15%	8
27,300	70,450	\$4,095.00 + 28%	27,300
70,450	:	16,177.00 + 31%	70,450

Section 8.

Instructions for Schedules to Form 1040

Some taxpayers should itemize their deductions because they will save money See **itemized Deductions or Stendard Deduction** on page 23

Instructions for Schedule A, **Deductions** Itemized

If you itemize, you can deduct part of your medical and dental expenses and unreimbursed employee business expensess, and amounts you paid for certain taxes, interest, contributions, and miscellaneous expenses. You may also deduct certain moving expenses and casuality and theft losses. If you received a reimbursement in 1991 of provi year medical or dental expenses, do vinor reduce your 1991 expenses by this camount. You must include the reimburse- the ment in nacroe on From 104, in e 22, if you deducted the medical expenses in the earlier year and the deduction reduced your tax eight. Sub. 502, Medical and Dental Expenses it tells you how to figure the amount to include of

Medical and Dental

Expenses

Changes You Should Note

When you figure your deduction, you may include medical and dental bills you paid for Yourself Health Insurance Credit. If the amount on form 1040, lines 22, sets stars 22,150, you may also be due to claim the health misurance credit on Schedule ELC. Earned fincome Credit See the instructions on page 45 to see if you can if you claim the health insurance credit subtract the amount of that credit from you total medical and dental except from you total medical and dental except from you total medical and dental expenses before you enter an amount on Schedule A, line 1

 Your child whom you do not claim as a dependent because of the rules explained on page 13 for Childran of Divorced or Separated Persents. All dependents you claim on your return Your spouse Cosmetic Surgery. Beginning in 1991, you and about deadly the toost of cosmetic surgery unless the procedure was necessary to improve a deformery resulting from, or directly related to a congenital abnormality, an nijury related to a congenital abnormality, an nijury fice an an accident or trauma, or a disfiguring disease

Any person that you could have claimed as a dependent on your return if that person had not received \$2,150 or more of gross income or had not filed a joint return.

Example You provided more than haif of your mother's support but may not claim her as a dependent because sive received as 15.0 of weaper dumpt 1991. If part of your support was the payment of her medical is you may include that part in your medical expanses.

Examples of Medical and Dental Paymenta You May Deduct

Moders you can figure your total deduction for medical and dental expenses, you must complete form 1040 through line 3. You may deduct only hast part of your medical and define separeses that is more than 7.5% of the amount on Form 1040, line 32.

Lines 1 through 4

To the extent you were not reimbursed, you may deduct what you paid for Prescription medicines and drugs, or inMedical doctors, dentists, eye doctors, chriopractors, osteopeths, podatrists, psy-chiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medi-cal care only)

 Medical examinations, X-ray and laborations story savivices, insulin treatment, and whirtpool baths your doctor ordered
 Nursing help if you pay someone to do Hospital care (including meals and lodg-ing), clinic costs, and lab fees. both nursing and housework, you madeduct only the cost of the nursing help Line 1. Enter the total of your medical and findle dependence these expenses by any payments received from insurace or other sources include amounts you paid for doctors, denitsts, nurses, host-prist, prescription medicine and drugs, or for insulin include amounts you ped for the manual medicine and dolging, and other expenses such as hearing aids, denitures, and souls as hearing aids, denitures, eyeglasses, and contact increase. Also include the amount you ped for in-surance premiums for medical and dental cere, after you redoce has amount by any identified in health instruction deduction you claimed on Form (104), line 26, and any schedule EC, line 16

 Medical treatment et a center for drug or alcohol eddiction. Medical aids such as hearing aid battenes, bracas, crutches, wheelchairs, guide dogs and the cost of maintaining them.

If your insurance company paid your doctor or dentist directly for part of your medical expenses, end you paid only the amount that remained, include in your medical expenses ONLY the amount you paid

Lodging expenses (but not meals) paid while avey from home to receive medical care in a hospital or a medical care facility that is related to a hospital. On not include more than \$50 a night for each eligible person.

Antoliance sowice and other travel costs
 pat medical care if you used your own
 car, you may claim what you sperf for gas
 and in lo got on and from the place you re ceived the care, or you may claim? Gents a
 imal. Add paking and tolis to the amount
 you cleim under either method

Examples of Medical and Dental Payments You May Not Deduct

 The basic cost of Medicare insurance (Medicare A) Note: If you were 65 or older but not entitled to social security benefits, you may deduct premiums you voluntenty paid for Medicare A coverege. Lite insurance or income protection poli-

The Medicare tax withheld from your pay or the Medicare tax paid as part of self-employment tax

Nursing care for a healthy baby (You may qualify for the child and dependent care credit, get Form 2441.)

 Nonprescription medicines or drugs Illegal operations or drugs

Travel your doctor told you to take for rest

Pub 502 has a discussion of expenses that may and may not be deducted it also explains when you may deduct capital expenditures and special care for handicapped. Funeral, bunal, or cramation costs or change

Faxes You Paid

Lines 5 through 8

clude on this line the state and local income taxes listed below Line 5-State and Local Income Taxes. In Taxes You May Deduct

State and local income taxas withheld from your salary duning 1991 (your Form(s) W-2 will show these amounts)
 State and local income taxes paid in 1991 for a prior year (such as taxes paid with your

8 1990 state or local income tax return) not include penalties or interest

State and local estimated tax payments made during 1991 (including any part of a prior year refund that you chose to have recited to your 1991 state or local income.)

Do not reduce your deduction by

Any state or local income tax refund (or credit) you expect to receive for 1991 or

 Any refund of for credit for oncy year state and local income taxes you actually received in 1991 (see the instructions for Form 1040, Inne 10) Lne 6—Real Estate Taxes. Include taxes you paid on property you own that was not used for business Pub. 530 explains the deductions homeowners may take

If your mortgage payments include your real estate taxes do not take a deduction for those taxes until the year the mortgage company actually pays them to the taxing authority

Line 7—Other Taxes. If you had any deductible tax not listed on Schedule A. line 5 or 6 (such as personal property tax or loneign mocome tax), list the tax and the amount of tax. Enter one total on line 7

Personal property tax must be an annual at a based on value alone for example. If part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you may deduct only the part based on the car's defluct only the part based on the car's

If you paid tax to a foreign country or U.S. possession, you may want to take it as a credit instead of a deduction. Get Pub. 514 for defails.

You can deduct mandatory contributions you made to state disability benefit funds that provide protection against loss of wages Payments made to the following disability funds are deductible.

California Nonoccupational Disability Benefit Fund

New Jersey Nonoccupational Disability Benefit Fund

New York Nonoccupational Disability Ben-

 Rhode Island Temporary Disability Benefit efit Fund

Faxes You May Not Deduct

Note: Additional limits apply if the total amount of all mortgages exceeds the fair market value of the home. See Pub. 936. Federal income and excise taxes
 Social security. Medicare, and railroad retrement (RRTA) taxes

Special Rules

Customs duties

Refinanced Mortgages. If you had a mortgage on your home on Colober 13, 1997.
gage on your home on Colober 13, 1997.
and efinanced it after that date for no more systems the balance of the old mortgage is used as a mortgage of described in a show to well on the old mortgage only the part of the new mortgage is used on the old mortgage at the time you owed on the old mortgage at the inter you colominate of the balance of the old mortgage is a mortgage that is more than it the balance of the old mortgage is a mort gage as carcing the balance of the old mortgage is a mort gage and the part of the new mortgage hat is more than if the balance of the old mortgage is a mort gage described in b or of the part of the new mortgage is a mort gage described in b or of colominate of credit Mortgages. If you had a line-if-credit mortgage is you had a line-if-credit mortgage or you have an October if 13, 1987; and you borowed additional Certain state and local taxes, including agental sheet tat, tan on gasoline, car in-spection lees, assessments for sidewalks on other improvements to your property, tax you goal for someone else, and license lees (marrage, three's, dog, etc). Federal estate and girt taxes (However, see Expenses Not Subject to the 2% Limit on page 41)

толдаве

nterest You Pai

ines 9a through 12

Include interest you paid on nonbusiness items only. Whether your interest expense is

- amounts on this line of credit after that date, we the additional amounts bornowd are treated as a mortgage taken out after October 13, 1987, and are subject to the rules under b or or c (ob a and c if a mixed-use mortgage—) or c (ob and c if a mixed-use mortgage—) is see below). Mixed-Use Mortgages. If you took out a wew mortgage after Cortoler 13, 1997 (in-cluding refinancing for more than what you weed or borrowing additional amounts on a line-ol-credit mortgage you had on October 13, 1987 for turposes described in both b and c. above you have a mixed-use mort-gage. The mortgage proceeds used to buy, build or impose the home if mix category build or impose the home firm category. terest, or business interest, personal in- is terest, or business interest depends on how it.

Its and when you used the loan proceeds Get a a pub. 535, Business Expenses, for defails 15 er in general, if you be an ordinate amounts that apply to any period sheer 1991, you may deduct only the amount. Mix that applies for 1991

Interest You May Deduct

Home Mortgage Interest. In most cases, ow will be able to deduct all of your man home mortgage interest. The following rules apply in any loans secured by your man home, including first and second mortgages, home equity loans, and refinanced mortgages. Whether your home mortgage interests deductible depends on the date you took out the mortgage. The amount of the mortgage, the amount of the mortgage.

What is e Home? A home may be a house, condemnum, cooperative, mobile home, boat, or smilar property if must provide basic living accommodations, including space and toilet and cooking facilities. if ALL of your mortgages fit into one or more of categores a. D. and c below, you can dead all of the affects on those mort ages, and report it on Schedule A, line 3a or 90, whichever applies it fore or more of the affects of the a

More Then One Home. If you had a main home and a second home, the dollar limits explained in b and c above apply to the total mindgages on both homes. See Pub. 936 for more details.

a. Mortgages you took out on your main home on or before October 13, 1987.
These mortgages also include line-of-credit mortgages, you had on October 13, 1987. and mortgages you had on October 13, 1987. and mortgages you had on October 13, 1987. BY that you will manufact that date But see Special Rules below if you refinanced to fornowed additional amounts on a line-o-credit mortgage after October 13, 1987.

if you paid \$600 or more of mortgage in terest including points paid to buy your main home). The recipient will generally send you are 1 print 1080 or a smilest statement, by January 31, 1392. This form shows the forall invest and points her recipient received from your duming 1991 Line 8e. Enter on line 9a mortgage interest and points reported to you on Form 1099. Mortgage Interest Statement (if you did not receive a Form 1098, enter the interest on line 9b and any deductible points on line 10.) b. Mortgagee you took out on your main heme after Cotober 13, 1887, to buy, build, or improve your home, but only if hees oringages that am mortgages in a above totaled 31 million or less throughout 1991 he linnt is \$500,000 or less if marned filing separately.

If you paid more interest to financial institutions has a softwin on Form 1098, get Pub 936 to see if you can deduct the additional interest. If you can affach a statement explaining the difference and write "See attached" next to line 3a tached in line 3a.

Note: If you quality for the Mordgage Interest Cheef (see instructions for form 104), line 44), subtract the amount shown on line 3 of form 3396 from the total deductible interest you paid on your home mortgage and enter the result on line 9a c. Mongages you took out efter October 13, 1987, or your men home, other than to buy, build, or improve your home, but only if these mongages tolded \$10,000 or less throughout 1991. The limit is \$50,000 or less throughout 1991.

Line 9b. If the recipient was not a financial institution of you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 9b.

If you and a least one other person (other than your spouse if you file a point return) were leable for and paid interest on the mortweet leable for and paid interest on the mort Form 1098, attach a statement to your return promy of the rame and address of that person; what to line 5b, wind? See attached. Line 10—Points Not Reported on Form 1086. Generally, points (including loan orig-ination fees) charged only for the use of money are deductible over the fife of your Exception. Points may be deducted in the gaar pell of the loan was used to buy or improve your main home, the loan was secured by the home, the points were paid with funds other than incese obtained from with funds other than incese obtained from the lender, it is customary for charge points in the area where the loan was made, and the points paid dof not acceed the points usually charged in that area. This generally usually charged in that area. This generally

not apply to points paid to refinance mortgage. For more details, see Pub.

Line 11—Investment Interest. Investment interest is interest paid on money you borrowed their is allocable to property held for investment. It does not include any interest allocable to a passive activity.

Complete and attach Form 4952, Investment Interest Expense Deduction, to figure your deduction.

Exception, You do not have to file Form 4952 if ell of the following apply: Your only investment income wes from in-terest or dividends.

 Your investment interest expense is not more than your investment income, and You have no carryovers of investment in-terest expense from 1990 You have no other deductible expenses connected with the production of the interest dividends,

For more details, get Pub. 550, investment income and Expenses Interest You May Not Deduct Personal interest, such as interest paid on car loans, student loans, credit cards, charge accounts, etc.

 Interest paid on your debts by others, such es mortgage interest subsidy payments made by a government agency Interest you paid for:

Aerdan loens against your interest in a didity plan or all as-shelfered annufing plan that were made, reneved, renegolated, modified, or extended after 1986 Gat Pub. 575, Person and Annufy Income (including Simplified General Pluie), for details

b. Tax exempt income. This includes in-terest on money you bornwed to buy or carry wholly fax-exempt securities. This also includes infessit paid to burchase or carry notigations of shares, or to make deposits or their investiments, to the activating infessi income freewed from the investiment is tax

c. A loan on life insurance if the interest is added to the loan and you report on the cash

d, A debt to buy a single-premium life in-surance or endowment contract. e. Any kind of business transection (Use Schedule C, E, or F of Form 1040 to deduct

See Pub 535 for more details

Gifts to Charity

Lines 13 through 16

to un may deaded controllations on gifts you gave to organizations that are ellipsus, char rable, educational, scientific of intessry in propose You may also deduct what you gave to organizations that work to prevain the

Churches, temples, synagogues, Selva-ton Army, Red Cross, CARE, Goodwill In-dustries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of Amenca.

Pege 40

Fraternal orders, if the gifts will be used for the purposes listed above

c. Groups that are run for personal profit Nonprofit schools, hospitals, and organizations whose suppose is for ind a cure for or help people who have, arthritis, asthmatical horizations controlled assignment of the controlled assignment of the controlled assignment of the controlled or attendation multiple sciences, making leaves, etc.
 six, moscular dystrophy, tuberculosis, etc. Veterans' and certain cultural groups

• Federal, state, and local governments if the giffs are solely for public purposes.

Caution, if you confributed to a charable organization and show mere ab enertif from it, you may device forly the amount first is more than the value of the benefit you reced from mich information, get Pub. SS., Charable Confluents

If you do not know whether you may deduct what you gave to an organization, check with that organization or with the IRS Contributions You May Deduct

Contributions may be in cash (keep canceled thecks, records, so other faciable written records showing the name of the organization and the date and amount (well, property, or out-of-bocket expenses you bed to do voluntee work for the kinds for organizations described above if you drove to and form the voluntee work, you may shee it 2 cents a mile or the actual cost of gas and oil. Add parking and folis to the amount you claim under either method. (But don't deduct any amounts that were repaid to you.)

Limit on the Amount You May Deduct. Get Pub 526 to figure the amount of your de-duction if any of the following applies Your cash contributions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040, line 32.

 Your giffs of capital gain property to car-tain organizations are more than 20% of the amount shown on Form 1040, line 32, or You gave gifts of property that increased in value or gave gifts of the use of property

 Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleas-ure, recreation, or vacation in the travel You May Not Deduct as Contributione

 Dues, fees, or bills paid to country clubs, lodges, fratemal orders, or similar groups e. Value of any banefit, such as tood, entain-tainmant, or merchandise, that you received in connection with a contribution to a characteristic connection with a contribution to a characteristic contribution contribution. Political contributions rtable organization.

Example, Vox pad 5100 to a charlable organization to after de fund-rising dimer for figure the amount of your deductible charlable contribution; subtract the value of the dimer from the total amount you paid if the value of the dimer was \$40, your deductible contribution is \$60.

 Cost of raffie, bingo, or lottery tickets Cost of tuition

 Value of blood given to a blood bank Value of your time or services

The transfer of a future interest in tangible personal property (generally, until the entira interest has been transferred).

b. Foreign organizations e. Individuals

Record keping, if you gave properly, you should keep a record or winner statement from the organization you gave the properly to organization you gave the properly to organization's written factor. That shows the organization's written factor. That shows the organization's written factor and address. The bit are not better the properly or should also keep reliable written records that inclinde. d. Groups whose purpose is to lobby for changes in the laws Civic leagues, social and sports clubs, labor unions, and chambers of commerce

e. How you figured the property's value at the time you gave it. (If the value was deter mined by an appraisa!, you should also keep a signed copy of the appraisa!) b. The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been solid at its far market e. How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property d. Any conditions attached to the gift

Note: If your total deduction for gitts of property is one 2000, or If you gave less than your enter interest in the property. Or If you and as I further consendant confined and a You'derfed consendant on controllary under section 170(h), your records should confine additional information. See Pub. 526 for details

Line 13. Enter the total contributions you made in cash or by check (including out-of-pocket expenses)

Line 14. Enter your conhibitions of property.

If you gave used fethers, such as defelhing or funditive, deduct their farmaned value at the funditive deduct their farmaned value at the funditive you gave them. Farmaned value is such a what a willing buyer would boy a willing seller when reinten has 1500, god must complete and anach Form 8283.

Noncash Charlesto Combulous (1 your your usst complete and anach Form 8283.

Noncash Charlesto Combulous (1 your your such or complete and anach Form 8283.

Noncash Charlesto Combulous (1 your down or to get approach or this purpose, the 'amount of your deduction' results of the douction or sources, the 'amount of your deduction' results of the duction of your deduction' results of the such such such that could result in a carryover of combulours that could result in a carryover of combulours.

Line 15. Enter any carryover of contributions that you were not able to deduct in an earlier year because hitey exceeded your adjusted gross income limit. See Pub. \$26 for details on how to figure a carryover.

and Theft Casualty Losses

Use line 17 to report casualty or their losses of property that is not trade or business, income-producing, or rent or royalty property Complete and affacts Form 4684, Casuatries and Theirs, to figure your loss Enter

on line 17 of Schedule A the amount of loss from Form 4684

Losses You May Deduct

You may be able to deduct part or all of each to be caused by their vandism, fine storm, or similar causes, and car, bost, and other causes, and car, bost, and other money you had in a thanchal institution but it of because of the missivercy or barhwuptoy eight in the institution of the institution of the missivercy or barhwuptoy eight.

You may deduct nonbusiness casualty or theft losses only to the extent that—

a, the amount of each separate casualty or theft loss is more than \$100, and **b**, the total amount of **all** losses during the year is more than 10% of the amount shown on Form 1040, line 32

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. Get Form 4684 for details

vou pad for which you wear not reimbursed in some cases you MUST first lift out Form 2106. Firmlove Business Expenses Fill out form 2106 for all your Job ossenates it if or you for all your Job ossenates it or entertainment expenses for your job. OR expenses reportable on ine 19

Line 18. Use this line to report job expenses Expenses Subject to the 2% Limit

(Lines 19 and 20)

Losses You May Not Deduct

- Money or property misplaced or fost
- Breakage of china, glassware, furniture, and similar items under normal conditions

If either of the above applies, enter tha amount from line 11 of Form 2106 on line 19 of Schedule A. Use line 20 of Schedule A to deduct the costs of proving that you had a properly loss (Examples of these costs are appraisal fees and photographs used to establish the Progressive damage to property (build-ings clothes, trees, etc.) caused by termites, moths, other insects, or disease.

It you don't have to fill out Form 2106, just 10 in the type and amount of your expenses 6 more space, aftach as statement showing the 19 type and amount of the expense Enter one 10 in the expense Enter one 10 in the expense Enter one 10 in the 19 in the expense Enter one 10 in the 19 in the expense Enter one 10 in the 19 in the expense Enter one 10 in the 19 in the Enter one 10 in the 19 in the Enter one 10 in the Enter o

Examples of expenses to include on line

 Travel, transportation, meal, or entertainment expenses, flours: If you have any of these expenses, you must use Form 2106 for all of your job expenses.) 19 are

For more details, get Pub. 547, Nonbusiness Disasters, Casualities, and Thefts it also gives information about Federal disaster

amount of your loss)

 Safety equipment, small tools, and supplies you needed for your job Union dues

Moving Expenses

Uniforms your employar said you must have, and which you may not usually wear away from work.

Employees and self-employed persons (in-cluding partners) can deduct certain moving

Line 18

Protective clothing required in your work, such as hard hats, safaty shoes, and glass-

Physical examinations your amployer seid you must have

 Dues to profassional organizations and chambers of commerce Fees to employment agencies and other costs to look for a new job in your present occupation, evan if you do not get a new job. Subscriptions to professional journals

Business use of part of your home but only if you use that part exclusively and on a regular bass in your work and for the convenience of your employer for datalast including limits that apply, see Tele-Tax Information in the nidex (topic no 309) or Pub. 567, Business Use of Your Home

Miscellaneous **Deductions**

Educational expenses you paid that were equived by your employer, for by law or reginations, to keep your salary or job in gently you may also michige the cost of keeping or improving salar you may have in your job For more details, see Tele-Tax Information in the index (topic rob 313) to Pub. 508, Educational Expenses Some educational expenses some educational expenses and identities of Expenses and indexicute See Expenses and indexicute See Expenses of the public See Expenses of the See Expense

Most miscellaneous deductions cannot be deducted in full You must subtract 2% of your adjusted gross income from the total You figure the 2% limit on line 23

Lines 19 through 25

Generally, the 2% limit applies to job expenses you paid for which you were not re-

Line 20. Use this line for amounts you paid no produce or collect taxable income, manage or protect properly held for aaming more, and for tax paparation free List the type and amount of about about a paperaso on the order lines for this 20 for the 20 ff to uneed more space, attach a statement showing the type and amount of tasten bepares Effect one lotal on line 20. Examples of these as keperase and Tax ratum preparation fees (including fees paid for filing your return alectronically). mbursed (line 19). The limit also applies to Lectrarable income (line 20) See the instrucincit tarable income (line 20) See the instrucitors for lines; 19 and 20 for examples of intors for lines; 19 and 20 for examples of intors for lines; 19 and 20 for examples of intors for line; 20 and 20 for examples of inthe 2% limit does not apply to certain of
other miscellaneous expenses that you may six
of other miscellaneous expenses included are deductible of
the reservences included are deductible of
gambling losses for the extent of winnings) in
and certain job expenses of disabled empropriets and certain plo expenses of disabled empropriets 29, Miscellaneous De-

 Certain legal and accounting fees Safe deposit box rental

Clerical help and office rant

Custodial (a.g., frust account) fees

 Cartain losses on nonlederally insured daposits in an insolvent or bankrupt financial motifulion. For defails (including limits on the amount you can deduct), see Pub. 529. Your share of the investment expenses of a regulated investment company Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Expenses Not Subject to the 2%

Use this line to raport miscellaneous daductions that are not subject to the 2% AG limit Only the expenses listed below can be deducted on line 25. Limit (Line 25)

Gambling losses to the extent of gambling winnings Raport gambling winnings on Form 1040, fina 22

 Federal estate tax on incoma in respect of a decedant Amortizable bond premium on bonds acquired before October 23, 1986.

Deduction for repayment of amounts under a claim of right if more than \$3,000 See Pub 525

 Certain unrecovered invastment in a pen-sion. Gat Pub. 575, Pansion and Annuty income (including Simphified General Rula), for defails List the type and amount of each expense Enter one total on line 25. For more details on these expenses, see Pub. 529 Impairment-related work expenses of disabled person.

Expenses You May Not Deduct

Examples of nondeductible expenses are

Political contributions

 Lost or misplaced cash or property (but see Cesualty and Theft Losses on page 40) Personel legal expenses

 Expenses for meals during regular or extra work hours. Expenses of going to or from your regular workplace The cost of entertaining friands

Education that you need to mest minimum requirements for your job or that will qualify you for a new occupation

 Attending a seminar, convention, or similar meeting unless it is releted to your employment Travel as a form of education

Pege 41

Adopting a child, including a child with special needs
 Fines and penalties

Remized Deductions Worksheet—Line 26 (keep for your Expenses of producing tax-exemptingome.

Total Itemized Deductions

Line 26

People with higher incomes may not be able to defact, all of their temped deductions. If the amount on Form 1040, inc 32, is more than \$100,000 (\$50,000 if marined filing separately), use the worksheep on this page to figure the amount you may deduct.

Add the amounts on Schedule A, lines 4, 8, 12, 16, 17, 18, 24, and 25.

Add the amounts on Schedule A lines 4-11, and 17, plus any gambling losses included on line 25 Caution: Be sure your total gambling losses are clearly identified on the dotted line next to line 25 2

Subtract line 2 from line 1 (II the result is zero. STOP HERE, enter the amount from line 1 above on Schedule A line 26.) Multiply line 3 above by 80% (80)

e. 4 si g 7. œ

Subtract line 6 from line 5 (if the result is zero or less, STOP HERE; enter the amount from line 1 above on Schedule A line 26) Enter \$100,000 (\$50,000 if married filing Enter the amount from Form 1040, line 32 separately)

Compare the amounts chilines 4 and 8 above. Enter the smaller of the two amounts here Multiply line 7 above by 3% (03)

Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A. line 26. Ø

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Pege 42

nstructions for nterest and Schedule B. Dividend ncome

 You are claiming the exclusion of interest from senes EE U.S. savings bonds issued after 1989. Use Schedule B if you are filing Form 1040 and any of the following applies

You had over \$400 in taxable interest,

Part 1. Interest ncome

Lines 1 through 4

To see what interest income you must report read the instructions for Form 1040, line 8a on page 15

The payer should send you a Form 1099-INI or Form 1099-INI. It applicable, showing inferest you must report. A copy of the form is also sent to the IRS.

Line 1. Report on line 1 all takable interest and they to received or that was coedled by your account so you could windraw it. List Bach ager's area and show the amount I you received interest income from an individual based on a faste back morphagage or other from a sale of your home or other property. Its this sale of your home or other property, list this inmest lists Be such to show the objects name. Asso, wire "SIM" after the payer's

Mominees, it you recoved inteest as a normnee thrust is in your name but the inter-the class of the control of

Note: If you received interest as a nominee, you must give the actual owner a Form 1089-INT, unless the owner is your spouse

between interest payment dates and pay accord misers in the seller. This interest is taught to the seller if you received a Form 1099 for interest as a purchaser of a bond with accorded interest, follow the rules above under Normiees to see how to report the accord interest to Schedule B. But identify the amount to be subtracted as "Accorded".

TaxEcompt Interest Vou stoud not have received a Form 1099-UNT for its exempt interest Bolt if you did report he interest on the 1 Aloo, several lines above line 2, pul a suborial or all interest itserd on the 1 Below in the suborial or all interest is above line 2, pul a suborial or all interest itserd on the Every Interest and show the amount Flewpt interest and show the amount and enter the result is amount on the 2 Be sure to also include this its -everyth interest on Form 1040, line 80

Organal Issua Discount (OID). If you are reporting OID in an amount less than the amount shown on Form 1099-OID, tollow the amount shown on Form 1099-OID, tollow the treest, whichever abonies, to see how to report the OID on Schedule B. But identify the amount to be subtracted as "OID Adjustinent".

Anortzable Bond Premium. If you are not reducing your interest income on a bond by it, in the amount of amortzable bond premium. It is a serial lines at on the bond on line of bload or all merest listed on interest below the bond on line of bload or all merest listed on interest below the subtoal with "ABP Addissment" and its show the amount Then, subtract this it amount from the subtoal and effect the result at

Line 3—Excludable Savings Bond Inter-sate! I you casted serves EE US savings bonds during 1991 that were issued after 1899 and all three of the following conditi-ors aboly you may be able to exclude part or all of the interest on those bonds

1. The bonds were issued in your name (or, if married in your name and your spouse's name) and you were age 24 or older before the bonds were issued.

 Your filing status is single, married filing a joint return, head of household, or qualifying widow(er) with dependent child 2. You paid qualified higher education expenses during 1991 for yourself, your spouse or your dependents

If you meet all three of the above condi-tions, get Form 8815, Exclusion of Interest Form Sense EL D. Savings Bonds issued After 1989, to figure the amount of any in-terest you can exclude

Part II. Dividend ncome

Lines 5 through 10

The payer should send you a Form 1099-DIV showing dividends you must peopl A copy of the form is also sent to the IRS To see what dividend income you must report, read the instructions for Form 1040, line 9, on page 16

Lns 5. Report on line 5 all of your dwidend curcome include capital gain and nortizable distributions. They will be deducted on lines 7 and 8 include cash and the value of stock property, or merchandres you eceived as a dividend if you owned shares in a mufual

fund get Pub. 564, Mutual Fund Distribu-tions

Part III of the schedule has questions about foreign accounts and frusts

You were a grantor of, or transferor to, a foreign trust.

 You had over \$400 in dividends. You had a foreign account, or List each payer's name and show the amount of income if securities are held by a brokerage firm (in "street name"), list the name of the brokerage firm shown on Form 1099-DIV

Nominees. If you received dividends as a nominee, that is, in your mane. But the dividends actually belong to someone elsels, include on line 18 he nominee devidends shown on Form 1099-DIV, even if you later distinct some 1099-DIV, even if you later distinct some 1099-DIV, even if you later distinct of some all of this income to others. Also, several lines above time 6, put a sub-time of a little distinction in the 5 Below this subtoral, write "Mommee Distribution" and show the total dividends you received as a nomine in their subtoral and enter the result on line.

Note: If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV, unless the owner is your spouse

Lina 7. Report capital gain disfributions on line 7. If you are filing Schedule D, also enter this amount on Schedule D, ine 12. If you are not filing Schedule D, also enter this amount on Form 1040, line 14 Line B. Report nontaxable distributions on line B These distributions reduce your basis. For defails, see the instructions for line 9 on page 16

Part III. Foreign Foreign Trusts Accounts and

Lines 11a through 12

 At any time during the year you had an interest in or signature or other authority over a financial account in a foegin country (such as a bank account, securities account, or other financial account, Line 11a. Check the Yes box on line 11a if either 1 (below) or 2 (on page 44) applies to

Exception. Check No it any of the follow-ing applies to you.

The combined value of the accounts was \$10,000 or less during the whole year

The accounts were with a US military banking facility operated by a US financial institution.

 You were an officer or employee of a com-mercial bank that is supervised by the Comptroller of the Currency, the Board of Page 43

Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation, the account was in your employer's mane, you did not have a personal financial interest in the account.

rational securities exchanges or with assets of national securities exchanges or with assets of none than \$1 million and \$60 or more shareholders of record, the account was in operating the security of the comparison of the corporation's chief inancial officer has given you written notice that the corporation's she has the corporation's she has the corporation's she has the corporation and the corporation and the security of t You were an officer or employee of a do-mestic corporation with securities listed on

2. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts the account

or other authority over a financial account in securities account, you can be abeat account, securities account, or other financial account, by our ange the form by winning to the IRS Distribution Center for your state. To find the page that has the address, see the order bank mean the end of these mistner-tons. Get Form TD F 90-22.1 to see if you are considered to have an interest in or signature

If you checked the Yes box on line 11a, file Form TD F 90-22 1 by June 30, 1982, with the Department of the Tressury at the address shown on that form. Do not attach Form TD F 90-22, 1 to Form 1040

Line 11b. If you checked the Yes box on line 11s, write the name of the foreign country or countines in the space provided on line 11b Attach a separate sheet if you need more space

nstructions for Earned Income Schedule EIC, Credit

Schedule EIC is new for 1991. Use it to figure the earned income credit. If you can take the credit, subtract if from the tax you owe. You can get a refund of the credit even if you don't owe any tax. Note: If you are eligible, you may be able to get advance eamed income credit payments in 1992 by filing Form W-5 with your employer

Additional Information. Get Pub. 596, Eamed Income Credit, for more details

Changes You Should

 If you can take the earned income credit, you must fill in Schedule EIC and attach it to your return Even if your filing status is single, you may be able to take the earned income credit

To take the credit, your child doesn't have to be your dependent in most cases

Basic credit. This credit can be as much as a 1/192 for one qualifying children. I can be as much as 5/1,235. This is the maximum amount of this credit. This is the maximum amount of this credit children. The eamed income credit is now made up of three credits. You can take each credit that applies to you.

Health inaurance credit. If you paid for the meath insurance that covered a qualifying child, you can take this credit. It can be as much as \$428 If you itemize deductions on Schedule A or you were self-employed, see \$6

Extra credit for child born in 1991. It you wake a qualifing child born in 1991 you can also take this credit it can be as much as St37. This is the maximum amount of this credit even it you had more than one quality may be child the care to the control it you had someone to care for your child born in 1991 is you could work see Special born in 1991 is you could work see Special

Special Rules

Haalth Insurance Credit. If you take the health insurance credit, you must subtract the amount of this credit from any medical and dental expenses you claim on Schedule and dental expenses you claim on Schedule.

If you were self-employed, you must sub-treat the amount of this credit from the amount, if any used to figure the self-employed health insurance declusion on Form that in self-employed health on how to figure the self-employed health ance credit

Extra Credit for Child Born in 1991. If you have have he credit for child care expenses or the exclusion of employer-provided dependent care benefits on Form 244 for the same child large to Form 244 for the same child and you can have the basis credit and if it if applies, the health insurance credit for your qualifying child born in 1991 even if you from 244 for the child born in 1991 even if you from 244 for the child born in 1991 even if you from 244 for the child born in 1991 even if you from 244 for that child born and you have the child born 244 for that child born 144 for that child born 244 for the child born 244 fo

Note

Part I. General nformation

Who Can Take the

You can take the earned income credit if you meet all of these tests Credit

2. The total of your taxable and nontaxable agreed income (see page 46) is less than \$21.20 (if o see if you meet this test, you are affilial income as through 7 on page 2 of Schedule EIC If the amount on line 7 is \$7.25 or more, enter "NO" on Form 1040, line 56) You meet the five requirements at the top of Part Lot Schedule EIC

3 You don't file Form 2555, Foreign Eamed Income

if you meet all of these tests, fill in the parts of Schedule EIC that apply to you ို

Do You Want the IRS Figure the Credit for You?

If you do, fill in Parts II and III of Schedule

Eld and staken in to your return Be sure to
enter the amount from Form 1040, line 31,
in the stake provided above fartiil of form
1040, enter FIC on the dorted line next to
line 56 Make stray of fill in the 51 for Federal income 1ax withheld Rad lines 57
frought 59 Fill in the lines that apply to you
pation, and mail if I you are apply to you
pation, and mail if I you are filling a joint
return, your stours must also sign fly you are
due a refurd, we will send it you are
due a refurd, we will send it to you It you are
owe fax, we will send you a bill

Qualifying Child

A child must meet one condition from each of the three boxes in Part I of Schedule EIC to be a qualifying child

Earnpla, You are divorced and have a 7-year-old son. Although you had bushing of your son. he is claimed as a dependent of its other parent's 1991 tax return. Your son is your darelying child because in emeets your darelying child because in emeets so we will not not a qualitying child because he did not live with the other parent because he did not live the other parent because he did not live with the other parent because he did not live the other parent because he did not live with the other parent because he did not live the other parent because h

The following explains some of the terms used in Part Lot Schedule EIC

A fostar child is any child you cared for as your own child For example, if you cared for your niece as your own child, she is con-sidered your foster child

 A child placed with you by an authorized placement agency for legal adoption is an adopted child even if the adoption isn't final A grandchild is any descendant of your son, daughter, or adopted child For exam-ple. a grandchild includes your great-grandchild, great-grandchild, etc To find out if your child qualifies as a stu-dant, see the instructions for line 1, column

To find out who is considered permanent-fy and totally disabled, see the instructions for line 1, column (d)

Exception. The child is considered to have lived with you for all of 1991 if **both** of the following apply

1. The child was born, or died, in 1991, and 2. Your home was the child's home while he or she was alive Temporary absences (such as for school, vacation, or medical care) count as time lived in the homa.

Youngest Qualifying Part II. Information About Your Two Children Married Child. If your child was married at the end of 1931, that child is a qualifying child only if you can claim him or her as your dependent on From 1040, the EG But if this child's other parent claimed him or her as a dependent under the ruiss for Children of Divorced or Soparated Parents (see page 13), this child is your qualifying child of Wore Than One Person, it is child needs the conditions to be it a qualifying child of more than one person, only the person who had the highest adjust; only the person who had the highest adjust; only the person who had the highest adjust as a qualifying child if the other person in the stoke of the person in the child of work the person who had the highest adjust.

Fill in this part only if you want the IRS figure the earned income credit for you Information If you have a qualifying child, fill in columns (a) through (g) on line 1 if you have more than two qualifying children, you need to ist only two to get the maximum credit

Line 1, Column (a)

Enter each qualifying child's name. If you had more than two qualifying children, list only the two youngest children. If you have a qualifying child born in 1991, list that child even if you chose to claim the credit for child care expenses for this child on Form 2441.

Esample, You and your 5-year-old daugh.
Rample, You and your moler in April 1991
You are ond a qualifying child of your mother
You daughter meets the conditions to be a
qualifying child for both you and your
mother Your adulated opsis income for
1991 was \$7,000 and your mothers was
\$14,000 Since your mother's was
\$14,000 Since your mother's adjusted gross
mother stylen ingler your daughter is your
mother's qualifying child

If your child was born before 1973 but was under age 24 at the end of 1991 and a student, put a checkmark in column (c) Line 1, Column (c)

Taxable Earned Income

 Was enrolled as a full-time student at a school during any 5 months of 1991, or Took a full-time, on-farm training course during any 5 months of 1991. The course had to be given by a school or a state county, or local government agency. Your child was a student if he or she-This is usually the total of the amount report-don Form 104D line T, juck your earnings from self-employment (See the instructions from self-employment (See the instructions of the first of the self-employment) self-employment, But if you received a takable scholarship or fellowship grant that wasn't reported on a W-2 form, see the instructions for line 4.

A school includes technical, trade, and mechanical schools it does not include on-the-job training courses or correspondence schools

Nontaxable Earned

Income

Line 1, Column (d)

If your child was born before 1973 and was permanently and totalfy disabled during any part of 1991, put a checkmark in column (d) A person is **permenently** and totalfy die-sbled if both of the following apply

Certain earned income is not taxable, but it must be included on Schedule EE(U see if you can it ake the earned income credit. It is also used to figure the amount of your credit. It includes anything of value finoney, goods, or services I hat is not I asable that you recaived from your amployer for your work. Some examples of inoitaxable earned.

 He or she cannot engage in any substan-tiel gainful activity because of a physical or mental condition, and 2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death

Basic quarters and subsistence allow-nores and the value of in-vind quarters and subsistence received from the U.S military.

This amount may be shown on your last Lease and Earnings Statement for 1991 if it stril or you need additional help, contact you legal assistence office or unit tax advi-sor.

If your child was born before 1991, you must enough first or has coals security number in or column (e) if your child doesn't have a number, apply for one by find Form SS-6 with your child form SS-6 with your child social Security Administration (ISSA) direct it susuity takes about 2 weeks if ogst a number Line 1, Column (e)

 Combat pay If you served in Operation Deserf Storm, contract your legal assistance office or unit tax advisor to find out the amount of combat pay you received in 1991. Housing ellowence or rental value of a parsonage for clergy members. Meals and lodging provided for the con-venience of your amployer Voluntary salary deferrals. The amount deferred should be shown in Box 17 of your W-2 form. "Deferred compensations is should also be checked on your W-2 form. Excludable amployer-provided dependent care benefits from Form 2441, line 25

if you critical worth have a number by the time you are ready to the your return, ask the SSA to give you a from SSA-502B, Receipt No Application for a Social Socially Number When your return, enter "Applied for when your return, enter "Applied for an column (e). If you get a form SSA-502B, enter) a social of it to your return.

Line 1, Column (g)

Enter the number of months your child lived with you in your home in the United States during 1991 (bo not enter more than 12) Court temporary absences such as for school or vacation as time lived in your

If the Exception on page 45 applies to your child, enter "12" in this column

Part III. Other

iAS

If you received any earned income that is not taxable, enter the total of that income on line 2. List the type and amount of this income on the dotted lines next to line 2. If you need more space, attach a statement. Line 2

Line 3b

Enter the total amount you paid in 1991 for health insurance that covered at least one of your qualifying children even if the insurance covered you and other members of your family.

Econdo 1. You had neath insurance at work that covered your your spoure and your qualifying chief You paid paid of the cost for the insurance and your employer paid paid Your pay strainments for 1991 may that you paid a fold of \$500 for the health insurance You abould enter \$500 on health insurance You abould enter \$500 on health insurance? Ina 3b

Example 2. You paid \$700 for health insurance in 1991. The insurance covered you and your spouse for the first 6 months and your spouse for the first 6 months and for the last 6 months. The total amount you pour operations are so that is a point of the last 6 months of 1991 was \$350 You should enter \$350 you in real.

Do not include on line 3b-

 Amounts paid for prescription medicines Amounts paid to doctors, dentists, hospiand drugs tals etc

 Any amount paid reimbursed, or subsidized by Federal, state, or the local governments, or their subsidiary agencies or offices unless you must include that amount in your Amounts contributed under a cafetena

Part IV. Figure Your Earned Income Credit

Line 4

if the amount on Form 1040, line 7, includes the amount of a tazable scholarship or fellowship or least that that was it reported on a W.2 form, subtract that amount from the amount on line 7 Einer their essult on line 4 of Schole on the EC. Also enter "SCH" and the amount ou EC. Also enter "SCH" and the amount ou EC. Also enter "SCH" and the amount of our subtracted on the dotted line set to line.

Line 5

If you received any earned income that was not taxable enter the total of that income on line S. List the type and amount of this income on the dotted lines next to line S. If you need more space, attach a statement.

Line 6

If you were sell emoloyed or you reported your income and expenses on Schedule C as a statutory employee, use the worksheet on page 48 to figure the amount to enter on lime 6.

Statutory Engloyee: It you were a statutory employee: Thou in Box 6 by your W.2 form should be checked.

Note: It you are fining a joint return and your shoulse was also self-employed or propried in come and expenses on Schoolbie Cas a statutory emoloyee: add your sometime rowline 6 in removal to figure the amount to amount to amount to a smooth of the support of

Lines 8-11

The amount of the basic credit depends on whether you listed one qualitying child for two qualitying child for two qualitying children in Part II of Schedule EIC I'you had more than two qualitying children. You had more than two qualitying children basic credit.

If you listed a qualifying child who was born in 1991, you can use that child to figure your basic credit even if you are also using born in 1991.

Lines 12a-16

If you baid for health insurance in 1991 and the insurance covered at least one of your qualitying chidren, you can also take the health insurance credit.

Line 12b Enter the total amount you paid in 1991 for health insurance even if the insurance covered you and other members of your family

Example 1 You had neath nearance at work that covered you your openings and part of the cost for the neurance and your enablying child You pad baid baid of the pad part You Day Statements for 1991 to what you bad a total of \$500 for the health insurance You should enter \$500 on health insurance.

Example 2. You paid \$700 for health insurance in 1991. The insurance covered you	and your spouse for the first 6 months end your your spouse, and your qualifying child	for the last 6 months. The total emount you oard for health insurance for the last 6	months of 1991 was \$350. You should enter \$350 on line 12b.	

Do not include on line 12b-

 Amounts paid to doctors, dentists, hospitals, etc

Amounts paid for prescription medicines and drugs

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Subtract line 1d from line 1c Add lines 1a and 1b

Enter the amount, if ony, from Schedule SE, Section B, line 4b Enter the amount from Form 1040, line 25

Enter the amount from Schedule SE Section A, line 3, or Section B, line 3 whichever applies .

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Worksheet for Line 6 (keep for your records) 1. If you are filing Schedule SE: If you are not filing Schedule SE because your net earnings from self-employment were less than \$400. Index any tep (your self) control (you so Schedule File 37, and farm partnerships, Schedule K-1 (Form 1085), line 15s

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 Any amount paid, reimbursed, or subsi-dized by Federal, state, or local govern-ments, or their subsidiary agencies or offices unless you must include that amount in your Amounts contributed under a cafetena

Lines 17-19

 You listed in Part II of Schedule EIC a child bom in 1991, AND You can take this extra credit ONLY if

You did not take the credit for child care expenses or the exclusion of employer-provided dependent care benefits on Form 2441 for the same child

If you had more than one qualifying child bom in 1991 (for example, twins), the amount of this credit does not change

Ceution: If line 6 of Schedule EfC is a loss, subtract if Imm the total of lines 4 and 5 and aniente result on line 7 if the result is zero or less, you can't take the earned income credit

Add lines 1e, 2c, and 3. Enter the total here and on Schedule EIC, line 6, even if a loss (if the result is a loss, enter it in parentheses and read the Ceuton celow.)

If you are filing Schedule C as a statutory employee, enter the amount from line 1 of that Schedule C Add lines 2s and 2b Enter the total even if 3 loss

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Enter any net profit (or loss) from Schedule C, line 31, and Schedule K-1 (Form 1065), Ine 15a (other than farming)

Line 20

Add innes 11. 16, and 19 Enter the total on in-20 and on form 1040, inne 56 But if you owe the alternative minimum tax form 1040, inne 48), subtract it from the amount on line 20 of Schedule EUC and enter the resolt if more than zeroj on Form 1040, line 56

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And you listed— One Two Children Your besic credit	\$706 \$732 700 725 694 719 688 713	682 707 676 701 870 694 864 688	659 682 853 876 647 870 641 664	635 657 629 651 823 645 617 639	611 633 605 626 599 620 593 614	567 608 561 602 575 596 589 589	563 583 557 577 551 571 545 565	539 559 533 552 527 546 521 540		491 509 486 503 480 497 474 491	468 484 462 478 456 472 450 466	444 460 438 453 432 447 426 441	420 435 414 429 408 423 402 416	396 410 390 404 384 398 378 382	372 385 388 379 360 373 354 367	325 88	
If the amount on Schedule EIC, line 7 or line 9, is— At But less reast fran	\$15,300 \$15,350 15,350 15,400 15,400 15,450 15,450 15,500	15,500 15,850 15,550 15,800 15,800 15,850 15,850 15,700		15,900 15,850 15,950 18,000 19,000 19,050 19,050 19,100	18,100 18,150 18,150 18,200 18,200 18,250 18,250 19,300	18,300 18,350 18,350 18,400 19,400 18,450 19,450 18,500	4				17,300 17,350 17,350 17,400 17,400 17,450 17,450 17,500		17,700 17,760 17,750 17,800 17,800 17,800 17,800 17,800	17,900 17,950 17,950 18,000 18,000 18,060 18,050 18,100	18,100 18,150 18,160 18,200 18,200 18,250 16,250 18,300		
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| To find your axtra credit for a child born in 1991:
First lead down the "At least—But less than
columns and find the line that includes the amount
you entered on line 70 fine 9 of Schedule EIC Next,
read across and find the credit. Then, enter the orded
on Schedule EIC, line 17 or line 18 whichever applies | If the amount
on Schedule EIC,
line 7 or
line 9, 1s— | | \$ 14,900
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226 19.550 19.600 72
224 19.800 19.800 70
222 19.800 19.800 67 | 220 19.700 19.750 65
217 19.750 19.800 63
215 19.800 19.800 61
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187 20,450 20,500 33 | 185 20,500 20,550 31
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 | 17,150 177 20,700 20,750 22
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17,450 164 21,000 21,000 10
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149 \$21,250 or more—y ou
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| to find your health indulations of region; 1752, asid down the "At least—But less than" columns and find the line that includes the amount you entered on line 7 or line 9 of Schedule Eic. Next, read ecross and find the credit Then, enter the credit on Schedule Eic, line 13 or line 15, whichever applies. | fi the amount on Schedule EC, Your on Schedule EC, Your on Schedule EC, Your line 7 or line and insurance line 9, ie insurance | credit At But less (a— lesst than less (a— lesst than less) | \$425 \$14.900 \$14.000 \$221 \$18.000 \$15.000 \$115 \$422 \$14.900 \$15.000 \$200 \$16.000 \$115 \$421 \$15.000 \$15.000 \$200 \$200 \$200 \$100 \$100 \$100 \$100 \$ | 417 (5,100 (5,120 282 (18,20 18,20 108 (18,120 18,120 108 (18,120 18,120 18,20
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16,800 195 20,300 20,400 37
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nstructions for Capital Gains Schedule D. and Losses

A Change You Should Note. For 1991, the maximum tax rete on net capital gain is 28% if you have a net capital gain footh lines 16 and 17 of Schedule D are gains, and your taxable income is more than \$82,150 (\$49,300 if single, \$70,450 if need of household, \$41,075 if mamed filing separetely), use new Part IV, Tax Computation Using Maximum Capital Gains Rate, to figure your tax

Additional Information. Get Pub. 544, Sales and Other Dispositions of Assets, and Pub. 550, Investment Income and Expenses, for more datails

General Instructions

Which Form To Use Schedule D to

Capital Asset

Report the sale or exchange of a capital

Report gains from involuntary conversions of capital assets not held for business or profit

Most property you own and use for personal purposes, pleasure, or investment is a cap-rial asset for example you house, furniture, or, stocks, and bonds are capital assets. A capital asset is any property held by you except the following

> Make a long-term capital gain election for lump-sum pension plan distributions Reconcile Forms 1099-8 you got for bar-tering transactions (See Parl VII)

Use Form 4797, Sales of Business Prop y instead of Schedule D to report the

b Accounts or notes receivable for serv-ices performed in the ordinary course of your trade or business or as an employee, or from the sale of any property described in e. Stock in trade or other property included in inventory or held for sale to customers

 C. Depreciable property used in your trade or business even if it was fully depreciated d Real property (real estate) used in your trade or business

The sale or exchange of trade or business property, depreciable and amoritzable prop perty, oil, gas, geothermal, or other mineral property, and section 126 property.

 The involuntary conversion (other than by casualty or theft) of trade or business property and capital assets held for business or profit The disposition of other noncapital assets not mentioned above

Use Form 4684. Casualties and Theffs to report involuntary conversions of property due to casualty or theft Use Form 8824, Like-Kind Exchanges,

you made one or more like kind exchanges. See Exchange of Like-Kind Preperty, on

6

Lump-Sum Distributions From Qualified Retirement Capital Gain Elections on Plans

Separate your capital gans and losses ac-cording to how long you hed do rowned the property. The holding period for long-term can'tal gans and losses is none than I year. The holding period for short-term capital gans, and losses is I year or less To figure the holding period, begin counting on the day after your develet he property and include the day you disposed of it.

Sets the trade dates for date acquired and date sold for stocks and bonds raded on an exchange or over-the-counter market. Generally, a nonbusness bad debt must be treated as a short-tern capital loss. See Pub. \$50 under Norbusinesa Bed bebts for what qualifies as a norbusiness bad debt and now to enter it on Schedule D. The amount of a lump-sum distribution that is dualities for captual gain resement should be calculated for control of the control of the captual captual of the captual captual of the captual captual of the captual capt Enfeir the remaining amount of the distribu-hon (Form 1994). Bot 2, minus the amount used on Schedule Di on Form 1040, lines for a start of the verver if they qualify to use Form 4327, you may report the balance on that form instead of Form 1040, lines 17a and 17b

Capital Losses If you elect to include net unrealized appreciation (NUA) in income, a portion of the amount from Form 1099-ft. Bave 6, can generally receive capital gain freatment. See Instructions for Form 4972 for details

The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 if married filing a separate

Losses That Are Not Deductible

Do not deduct a loss from the direct or indirect sale or exchange of property between any of the following Members of a family

A corporation and an individual owning more than 50% of the corporation's stock (unless the loss is from a distribution in com-plete liquidation of a corporation)

A grantor and a fiduciary of a trust
 A fiduciary and a beneficiary of the same

A fiduciary and a beneficiary of another trust created by the same grantor

An individual and a tax-exempt organiza-nic controlled by the individual or the indi-vidual's family.
 See Pub 544 for more details on sales and exchanges between related parties.

if you dispose of (1) an asset used in an activity to which the air-risk trues apply, or activity to which the air-risk trues apply, or which the air-risk trues apply, and you have amounts in the activity to which you are not at risk, get the enstructions for Form 6188, A1-risk Limitations If the loss is allowable under the air-risk under at risk and activity rules. Get Form 6582 Passive Activity, Loss Limitations, and its instructions to see how to report applies and losses from a passive activity. e. Copyrights, iterary, musical or antistic compositions, laters or memorada, or similar property. (1) created by your personal refers, (2) pepaded or produced to you (in the use of letters, memoranda, or similar the use of letters, memoranda, or similar the correction of lithal you develed from some-core who created them or to whom they were created as mentioned in (1) or (2), in a way such as by girlly had entitled you to the basis of the previous owner. to Covernment puelications, including the Congressional Record, that you received from the government, other than by purges at the government, other than by purges at the government, other than you gat from someone who had received it in a main a way if you dass a determined by reference to the previous owner's basis.

tems for Special Treatment and Special Cases

Short-Term or Long-Term

The following items may require special treatment

 Wash sales of stock or securities (includ-ing contracts or options to acquire or sel stock or secunities). See Pub. 550 for details. Transactions by a securities dealer

 Certein real estate subdivided for sale which may be considered a capital asset Bonds and other debt instruments. See Pub. 550 for details.

 Gain on the disposition of stock in an In-terest Charge Domestic International Seles Gain on the sale of depreciable property to a more than 50% owned entity, or to a trust of which you are a beneficiery

Gain on the sale or exchange of stock in certain foreign corporations

• In general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse, if the transfer is incident to a divorce Get Pub. GW. Tax information for Divorced or Separated Indi-

viduals

 Any loss on the disposition of converted wethard on highly exclibe crooplend that is first used for farming after March 1, 1986, is reported as long-term capital loss on Sched-ule 0, but any gain is reported as ord Amounts received on the retirement of a debt instrument generally are treated as re-ceived in exchange for the debt instrument

Gifts of property and inherited property See Pub 544.

 Amounts received by shareholders in corporate liquidations Cash received in lieu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550

Mutual fund load charges may not be laten into account in definemining gain or loss on centain dispositions of stock in mutual funds if reinvestment rights were as eccsed. For details, get Pub. 364, Mutual Fund Dishbutions.

Deferral of gain on conflict-of-interest dis-positions under section 1043. See Form 8824.

Inherited Property

If you disposed of property that you acquired by inheritance, report the disposition as a long-term gain or loss, regardless of how long you held the property. Write "INNER" in column (b), instead of the date you acquired the property

Gain or Loss From Options

Report on Schedule D gain or loss from the closing or expiration of an option thet is not a section 1256 contract, but that is a capital asset in your hands.

if a purchased option expired, enter the expiration date in column (c), and write "EX-PIRED" in column (d).

if an option that was granted (written) ex-pired, enter the expiration date in column (b), and write "EXPIRED" in column (e) Fill in the other columns as appropriate See Pub 550 for more details

Exchange of Like-Kind Property

A "like-kind exchange" occurs when you ex-change business or investment property for property of a like hand. Report on Schedule D (or Form 4797, whichever applies) the ex-change of like-kind property, even if no gan

or loss is recognized. Also complete and attach. Form 8824 to your return for each exchange

Transfer of property to a foreign corpora-tion as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership

Transfer of property to a partnership that would be treeted as an investment company

Sales of stock received under a qualified public utility dividend reinvestment plan. See Pub. 550 for details.

 Transfer of appreciated property to a po-Loss on the sale, exchange, or worthless-ness of small business (section 1244) stock

rtical organization

Conversion) of Capital Assets Held for Personal Exchange (Other Than Involuntary Sale or

and an order of the state of th

For example, you have a loss on the sale of a vastation home that is not your man home proport to nine 1a or 8a depending on how long you owned the home Complete columns (all through (e) Smeet the loss is not deductible, write "Passonal Loss" across columns. (b) grud (d)

Disposition of Partnership Interest

A sale or other disposition of an inferest in a partnership may result in ordinary income Get Pub. 541, Tax Information on Partner-

Long-Term Capital Gains From Regulated Investment Companies

Include in recorne as a fining-time capital gain.

He amount on Ferm 2439 Notice to Share in the amount on Ferm 2439 Notice to Share in Gades of Undestructed Long-Teen Capital Capital Share of Employee on Fermi Capital Share of Port Share of P

Capital Gain Distributions

Enter on line 12 capital gain distributions paid to you during the year as a long-term capital gain regardless of how long you held your investment. See Pub. 550 for more details.

Sale of Your Home

Use Form 2118, Sale of Your Home. to export a gain or loss thou the sale of you main home whether or not you bought an-eigher one You would like from Used for the yate in which you sell your main home even in you are not otherwise required to file For more details get Pub. 523, Tax information on Selling Your Home.

Installment Sales

It you sold property (other than publicy traded stocks or securities) at a gain, and you will receive a painment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to 60 so.

Use Form 8252, installment Sale income.

To elect out of the installment method report the sale as follows on a timely filled return (including extensions)

Property

Instructions Specific

Column (d) Sales Price

Caution: Be sure to add all sales price entines on lines if a and 8a, column (d), to amounts

to report the sale on the installment method. Also use Form 625, to report any payment received in 1991 from a sale made in an earlier year that you reported on the installment method.

(1) Report the full amount of the sale on Schedule D

(2) If you exceed a rote or other obliga-tion and you are reporting it at less train face value (including all contrigent payment de-lations), complete Part II if you received more than one enter the amount's separately me spaces in Part VI.

Section 1256 Contracts and Straddles

Use Form 8781, Gains and Losses From Section 1256 Contracts and Straddies to report threse transactions. See Pub. 550 for more defails.

Form 1099-A, Acquisition or Abandonment of Secured

If you received a Form 1099.A from your lender, you may have gain or loss to report because of the acquisition or abandonment. See Pub 544 for details.

Even in this column either the gross sales Drose or the net sales proce from the sale it you soid stooks or bronds and rote received a crop 1099-9 or similar statement from your blooks that should should be proceed your blooks that should should be pro-your blooks asies proceed in your blooks that should should be your blooks asies pro-ter that had be the property or policy permunity were reported to an option premunity were reported to a first policy permunity were reported to a first the amount is country (i). If the net amount is country (i) if the net amount is entered in column (ii), do not units in column (e).

You should not have received a Form 1999. Blick substitute statement for a transsaction meetly repostured statement of your organism restriction meetly repostured by the return of your organisms much as a savings bond or a certificate of deposts. But if you did report the amount shown on Form 1999. Blick substitute statement in both cournes of a city is a saving shown or Form 1999. Blick substitute statement in both cournes of a city is a constituted to the statement of the sta

Pege 53

944 Enter 9 on lines to and 8b colu

Column (e)

Cost or Other Basis

In general the cost or other basis is the cost or other basis is the cost or other basis is the common of the property gold such selection, and process, gold is a gift or received it in a process, gold is a gift or received it in a tree exchange involuntary conversion or wash sale of stock you may not be able to use the actual cost is the basis if you do not use the actual cost is the basis if you do not use the actual cost is the basis.

You should not have received a Form 1999. Blig is published statement) for a trans-action merely representing the return of your organism resembler than a horizontar ferrable obligation, such as a savings bond or a certificate of denoses. Blaif you did report the amount shown on Form 1999. Blig is substitute statement) in both columns (d) and le)

When selling stock adjust your basis by subtracting all the nontrasted estributions you received before the safe. Also adjust your basis for any stock spills See Pub 550 for how to figure your basis in stock that spill during the time you owned it.

The basis of property adquired by gift is generally the basis of the property in the hands of the door. The basis of property adquired from a decedent is generally the fair market value at the date of death.

by the amount of OID that has been included in gross income for that instrument The cost or other basis of an onginal issue scount (OID) debt instrument is increased discount (OID) debt instr

lowed because of a bargain sale of property to a charafled regardation, the adjusted basis for purposes of determining gan from the sale is the amount which has the same ratio to the adjusted basis as the amount relatived has to the fair market value. If a chantable contribution deduction is ai-

Increase your cost or other basis by any expense of sale, such as broker's lees, commissions, state and local transfer taxes, and obtion premums before making an entry in column (e), unless you reported the net sales.

Basis of more details, get Pub. 551,

Lines 1a and 8a

Enter all sales and exchanges of stocks, cooks, etc. and real state if hind reported on form 2119, 4791, to 6232) include these instructions of the presence of the state of the property as so ong as the abbrewators are based on form 1099 B or 1099-5 (or substitute assets).

Use Schedule D-1, Continuation Sheet for Schedule D (Pom 1040); you need more space to list fransachions for lines 1 and 8a you need not marked to list your transactions of their or Schedule D, lines 1 band 8b, columns (d), (f), and (g) the combined totals of all your Schedules D.1.

Lines 1d and 8d

Enter seles and exchanges of other capital assets on these lines that are not reported on lines 18 or 8a. Do not include transactions reported on Form 2119, 4797, or 6252.

Part VII

This part enables the IRS to compare arounts of batterng income reported to you on Forms 1099-B with amounts you report on your fair return. For details on bartering amount grap Pub. 525, Taxable and Nontaxable income

nstructions for Supplemental Schedule E. ncome and

If you attach your own schedule(s) to report income or loss from any of these sources, use the same format as on Schedule E. Enter separately on Schedule E. The tolal income and the total loss for each part. Enclose loss figures in (parentheses) east

Use Schedule E to report income or loss from rents, royalties, partnerships,

S corporations, estates, trusts, and residual interests in REMICs

Loss

If the property is a dwelling unit, check "Yes" if you or your family used the unit for personal use more than the greater of

2. 10% of the total days it was rented to others at a fair rential price.

What its Personal Use? A day of personal uses is any day, or part of a day, that the unit was used by 1. 14 days, or 2. 10% of the t

 Any other person for personal purposes, if that person owns part of the unit (unless rented to that person under a "shared equity" financing agreement). You for personal purposes

Use Part I to report income and expenses of more metals of the ale state founding personal property leased with real estate) Also use Part to report royalty income and expenses. Use Schedule C to report income and expenses thom the rental of personal property. Such as equipment of vehicles. See the instructions for lines 3 and 4 to determine the mental and expenses to shad to be should be reported on Schedule C or Form \$4335, Farm Rental Income and Expenses.

Anyone in your family or in the family of someone else who owns part of the unit. The day is not treated as personal if the unit is rented at a fair rental once to that person as his or her main home.

If you own a part interest in a rental property, report only your part of the income and expenses on Schedule E

nstead

if you have more than three rental or roy-ally properties, complete and attach as many. Schedules E as you need to list them Com-plete innes 1 and 2 for each property Buf fill in the "Totals" column only on one Schedule E The figures in the "Totals" column on that Schedule E should be the combined totals it of all Schedules E.

If you checked "No," you can deduct all your expenses for the rental part. Subject to the At-Riek Rules and the Passive Activity Loss Rules explained later.

Line 4

If you checked "Yes" and rented the unit of the last 16 days, not not report the rental income and do not deduct any rental accome and do not deduct any rental acceptes But if you itemze deductions on Schedule A (Form 1040) you may deduct mitterest, laskes, and casualty losses

Line 3

If you rented out a dwelling unit and also maded it as dead it as been to deduct all the expenses for the rental part A dwelling until turnt means a house, apartment, condormum, mobile house, apartment, condormum, mobile house, abartment, condormum, mobile house, but he property. Check the tives or "Not" box on line 2, whichever apposites, to show whether you or your family lies, to show whether you or your family taged the property for personal purposes in easily the property for personal purposes in

If you were not in the real estate sales business but you received rent from real estate (including personal property leased with real estate), report it on line 3 include room and other space rentals. If you received services

If the property is not a dwelling unit, check "No."

Loss From Rentals

and Royalties

Part I. Income or

Anyone under an agreement that lets you use some other unit

Anyone who pays less than a fair rental pnce for the unit

If you also need to use page 2 of Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

Enter your employer identification number in the block for "Your social security number

Line 1

Filers of Form 1041

If you checked "Yes" and rented the unit out for at least 15 days, you may NOT be able to deduct all your rental expenses You can deduct you mondage interest; real feed and your rental expenses You can deduct you mondage interest; real feed and part on Schedule E. You can also the check you can the same as the deduct your other rental expenses that are not related to you use of the unit as a home. Such as advertising expenses and realitors fees if any income is left after deducting the research sees, you can then deduct note that the income that is left Cany amounts you cannot deduct more than the recome that is left Cany amounts you cannot deduct more than the recome that is left Cany amounts you cannot deduct more than the recome that is left Cany amounts you cannot deduct more than the recome that is left Cany amounts you cannot deduct more than the reached Property (including Rental Property (including Rental Poperty) for more details

Show the kind of property you rented out, for example, brond dupler, Give the street address, city or town, and stale You do not have to give the ZIP code. If you own a part interest in the property, show your percentage of ownership

Line 2

or property instead of money as rent, report

If you provided significant services to the renter or sold real estate as a business, do not use Schedule E Instead, report the moome on Schedule C For more information, see Tele-Tax Infor-mation in the index (topic no. 213) or Pub

Rental Income From Farm Production or Crop Shares Tepor 1 tarmeral income and expenses on From 4853 if (1) you received rental income based on crops or investor produced by the lenant and (2) you did not manage or operate the farm 10 any great extent

If you use Form 4835, enter on line 39 of Schedule E the net farm rental income or loss from Form 4835. Also include the gross farm rents from Form 4835, line 7, on Schedule E, line 41 Note: For estimated tax purposes, income received from your stare of crops and rental based not farm pour stare of crops and rental hospidered income from farming.

Report on line 4 royathes from oit gas or miretal properties froit including operating oil, gas, or miretal interests, coopnights, and patients if you revende \$10 or more in royal attest duming 1991, you should receive a form 1009-MGC, or similar statement. Showing them The payer must send this statement to you yalauva? 11 992 if you see in business as a self-employed writer, inventio, and it crepor you moome and excenses on Schedule C You may be able to trata amounts received on the discosal or colland nor mounts received on the discosal or colland nor one as the sale of a capital asset for draits, get Pub. 544. Sales and Other Dispositions of Assets.

If state or local taxes were withheld from oil or gas payments you received enter on line 4 the gross amount of royalities Include the taxes withheld by the producer on line the

da creditorrel navin 1991 s Caution: If you received a credit overpaid windfall profit tax in 19 instructions for line 40

refund of see the

Lines 5 through 21

Enter your rental and royalty expenses for each property in the appropriate columns. You can deduct an amount for the depreciation of rental property and all ordinary and necessary expenses, such as taxes interest.

Page 55

8

and maintenance. insurance,

Do not deduct the value of your own labor, capital investments, or capital improve-COM

Renting Out Part of Your Home. If you rent out only part of your home or other property, deduct the part of your expenses that apply the rented part

Expenses To Rehebitidate Low-Income Housing, You may amon't be part of the costs you baid or incurred to rehabilitate qualified low-income housing if the rehabilitation began before 1993. If it began after 1996, you may be able to take a fax credit Get form 4596. Low-Income Housing Credit and Form 5856. Low-Income Housing Credit Limitations Also, get Pub. 925, Pesses Activity and At-Risk Rules, to learn how the passive activity loss rules apply to low-find morner housing.

If you and a least one other person (other then your spouse if you tile a point return) were leable for, and ped chiefest on the mort gage, and the other person received from 1098, report your shale of the miterist on line 1098, report your shale of the miterist on line 12. Atlanch a statement to your return showing the name and address of the person who received from 1098 in the aftir magin rest to line 12, write "See affached". Credit or Deduction for Access Expenditures. You may be able to claim a tax credit of up to \$5.000 for eligible expenditures paid or current in 1991 for trongle access to your business for individuals with disabilities Get Erm RRS. Disabled Access Credit, for more details.

You can also deduct up to \$15,000 of costs paid or incurred in 1991 to remove architectural or transportation bemars to individuals with disabilities and the elderly

You cannot take both the credit and the deduction for the same expenditures Get Pub. 535. Business Expenses, and Pub. 907, Tax Information for Persons with Handicaps or Disabilities, for details

Line 16

Line 6

Depreciation is the annual deduction allowed to recover the cost or other basis of business or income producing property with a useful file of more than one year. The deduction does not apply to land and personal-use property. The base rate (including taxes) for local tele-phone service for the first telephone line to any residence is a personal expense and is not deductible. Line 20

If you are claming depreciation on property placed in service after 1990, get the instructions for Form 4562. Pub. 946. How not begon Depreciating Your Property, or Pub. 534. Depreciation, to figure the amount to enter on line 20. You may deduct odnay and necessary also and reversary also and favoir expenses related to you rental activities you also more deduct either your rental activities you are disclosed to the source of the standard expenses on the expenses if you do not own the auto you use that or we writte activities of the you use the your rental activities and it you use more than one vehicle similatandoxisy is an fleet.

You must complete and attach Form 4562

If you deduct actual auto expenses, include on line is the rental actual portion of the cost of gasoline, oil repairs, insurance, tres, incerse plates, etc. Show auto rantal or trease payments on line 18 and depreciation on line 20.

Ž

 You are claiming depreciation on property placed in service during 1991, or You are claiming depreciation on any property that is listed property (such as a car) regardless of when it was placed in service.

For 1991, the standard mileage rate is 27% cents a mile for all miles of rental activity use Add to this amount your related parking fees

You are claiming a section 179 expense deduction or amortization of costs that begins in 1991

must complete Part V of Form 4562, Depre-ciation and Amortization For more details, get Pub 527, Pub. 463, Travel, Entertainment, and Giff Expenses, and Pub. 917, Business Use of a Car

Note: If you claim any auto expenses (actual

If you ere claiming dependanton any on property loleced in service before 1981, ligure depreciation on a worksheel from your dependanton on line 20 You do not need to depreciation on line 20 You do not need to death the worksheel For a sample worksheel; see his might worksheel for a sample worksheel; see his nistructions for form 4582. In general, to determine the interest expense allocable to your rental activities, you will have to keep records to show how the proceeds of each of were used Specific fracing rules apply for allocating debt proceeds and readyment of the debt. See Pub. 535 for details.

Lines 11 and 12

For more information on depreciation, in-cluding the definition of listed property, see the instructions for Form 4562, Pub. 946, and Pub. 534 For information on depletion, get Pub. 535

At-Risk Rules If you have a mortgage on your rental property, enter on ine 11 the interest you paid for 1991 to banks or other financies in: stitutions. Be sure to fill in the "Total"

Generally, if you have. (a) a loss from an activity cared on sea trade or business or for the production of income, and (b) amounts in the activity for which you ge not at risk, you will have to complete form \$196, At-Risk Limitations, to figure your allowable. If you said 4500 or more on utleast on the mortgage the recipient should send you a fire of the mortgage the recipient should send you a fire of some stages. The mortgage the recipient should send you as showing 1991 if you said more mortgage in the sets them is shown on your form 1090 or if you can, either a additional to 1090 or if you can, either amount on the 118 as all dement to you are former and the mortgage of the margan next to live! It is a shade of the set o

The at-risk rules generally limit the amount of loss including loss on the algosition of assets) you can claim to the amount you could actually lose in the acturity However, if you accounted your interest in the activity pour accounted your interest in the activity to losses from an activity of hodging real property placed in service before 1987. The activity of hodging real activity of hodging real property placed in service before 1987. The activity of hodging menal activities.

In most cases, you are not at risk for amounts such as

Note: If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 12.

Norrecourse loans used to finance the activity, to acquire property used in the schrifty, or to accure your interest in the schrifty, that and secure by your own property (other than property took property schrift). The is an excellation for certain morecourse financing borrowed by your in connection with hold morrecourse financing real property. See Outliffed nonrecourse financing.

• Cash, property, or borrowed emounts used in the adurity for combined to the activity, or occure your interest in the activity has de pointed agents loss by a guarantee, stop-loss agreement, or other similar enrangement (excluding casuality in surance and insurance against for the birty).

Amounts borrowed for use in the activity
from a person who has an interest in the
activity, other than as a creditor, or will or
activity, other than as a creditor, or will or
related, under threats Revenue Code saction 465(b)(s), to a person there than you)
having such an interest
outed by real property that is subject to the
altriate news streated as an amount at risk
Outalified nonrecourse financing is financing
in holding real property that is subject to the
altriate news is treated as an amount at risk
Outalified nonrecourse financing is financing
for which no one is personally liable for repayment and is

 Borrowed by you in connection with holdreal property.

 Not convertible from a debt obligation to an ownership interest, and Loaned or guaranteed by any Federal, state, or local government, or borrowed by you from a qualified person.

A qualified person is a person who actively and regularly engages in the business of landing money, such as a bank or savings and loan association. A qualified person is

 A person related to you (atthough a person related to you may be a qualified person if the nonrecourse financing is commercially reasonable and on the same terms as loans The seller of the property (or a person related to the seller), or nvolving unreleted persons),

A person who receives a fee due to your investment in real property (or a person re-lated to that person).

If you have anounts for which you are not at rask in a renation royality activity, get form 6198 to determine the amount of your declarable for advisers and enter that a fire. In the appropriate column of Schedule 22, write Form 6198 he sure to affact Form 6198 to your

Line

Enter on line 23 your deductible rental lass in the your rental loss is from a passive activity (defined below), you may need to complete from 6882. Passive Activity Loss Limia loss, to 'quire the amount of loss, if any to enter on line 23 But see the following ex-

Exception for Cartain Rental Real Estate Activities. If you had losses from rental real estate activities, you do not have to complete form 8682 to figure the amount of loss you can deduct on line 23 if you neet ALT TYREE of the tollowing conditions.

your only

unallowed Rental real estate activities are passive activities You do not have any prior year u losses from any passive activities

3. All of the following apply if you have an overall net loss from these activities You actively participated (defined later) all of the rental real estate activities, and

If mamed filing separately, you lived apart from your spouse all year, end

 Your overall net loss from these activities \$25,000 or less (\$12,500 or less if mamed filing separately), and

You have no current or prior year unallowed credits from passiva activities, end

Your modified adjusted gross income, defined later, is \$100,000 or less (\$50,000 or less it married filing separately).

is a trianno mina speakard and is a dark of a conditions in you need ALL THREE of the conditions are not limited by the passive activity rules Eriet the loss from ine 22 on line 23 if you do not need ALL THREE of the conditions listed above, see the instructions for Form 8582 to find out if you must complete and stach Form 9882 to must complete and stach Form 9882 to must complete and stach Form 9882 to must complete and stach many for passive participation. You can meet the active participation requirement without regiment in operations and supplicational multiporting participation in manying management decipations of arranging to others to provide services (such as repairs), in a significant and in find service.

Management decisions that are relevant in this context include approving new tenants, deciding on rental terms, approxing capital or repair expenditures, and other similar de-

In a 31, without laking into account any pes, we activity four sessions account any pes, account any pes, account any person account or equivalent reinted retirement benefits, deductible confributions to an IRA or certain other qualified retrainment plens under inter-nal Revenue Code section 219, or the denal presence Code section 219, or the de-You are not considered to actively participate if a lany time during the lax year, your interest (including your spouse's interest) in the activity was less than 10% (by value) of all interests in the activity. Modified Adjusted Gross Incoms. This is your adjusted gross income from Form 1040 line 31, without taking into account any pes-

If you need more space in Parts II and III to list your mome or losses statch a conthuston sheet using the same format as shown in Barst and III However he sure it to complete the "Totals" columns to lines as a proporate II you also completed Part 1 on more than one Schedule E use the same schedule E on which you entered the comhome that have the same schedule E use the same hard and the same hard and

Tas Shettar Registration Number II you are claiming on you are reporting any deduction for loss credit, or other hands to be the control more from a meets punchased or otherwise adquired in a ta-sheller you must complete and after his meets you was eston Reporting of tas Sheller Registration who will be supported to as where registration murber as well as other information about he tas seller in the control in you had to report his seller information and in the post his number on your has

a shareholder in an Scopporation of a ben-eficiary of an estate or trost, you must take into account your share of tax preference that said addistrients to make enthies on form 621, Alternative Mainrum Tax-mum Tax-Fucciaries are a partner Tax Preference Items # you

Partnerships and S Corporations

If you are a member of a partnership or joint were that II to report your share of the part meship or Sozootalon, use Part II to report your share of the part needs the part needs to or common the partnership or loss. You should need to be Schedule K. I to our all and should need to the Schedule K. I to your return Keep them for your records. You would not need to the Partners or Shareholder's listituctions for Schedule K. I to you dront receive a copy of the Partners or Shareholder's listituctions with your Schedule K. I you can get a copy and should also forther servictions with your Schedule K. I would show your Schedule K. I and is that show will fell you where on your return to report your share of the items.

• If you have a current year loss or a pnor year unallowed loss from a partnership or an S corporation, see the At-Risk Rules explained earlier and the Pessiva Activity Loss Rules on this page. Special rules apply that limit losses Please note the following

Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation if you are subject to the at-risk rules for any activity, use Form 6198 to figure the amount of any deductible loss. If the activity is nonpassive, enter the deductible loss, if any, from Form 6198 in Part III, column of Schedule E

of a partnership or an S corporation loss from a retiral real state activity. and you meet ALT INRE of the conditions listed in the statisticities for line 23 you do not have to complete form 8682 instead enter your allowable loss in Part II, columni (g). • if you have a passive activity loss, you generally need to complete form 868 to figure the amount of the allowable loss to enter in Part II, columi (g), for that activity and it you are a general partner or an S corporation shareholder reporting your share

duction for one-half of sett employment tax-if you file Form 8815, Exclusion of Interest From Series EE U. S. Savings Bonds Issued After 189, modified adjusted gross income includes the interest excluded on line 14 of

Pessive Activity Loss Rules includes the interest that form

The passive activity loss rules may limit the anount of losses you can deduct. They apply to losses in Paris 1.11 and III and on the 164 of 59 of Schoolete E. Losses from bassive activities may be first subject to the all risk rules, losses deducting under the all risk rules are then subject to the bassive activity.

You can generally deduct losses from passive activities only to the evoluted in most open activities only to the evolution of home to the control of income in the control of income instructions for line 23).

Peasave Activity A passive activity is any possive activity to the control of income 23).

Peasave Activity A passive activity is any possive activity and possive activity in a possive activity of the possive activity of the control of the control

The rental of real or personal property is generally a rental activity under the passive it generally a rental activity under the passive it declared in a strange of the property is not treat or deas a rental activity your must ferrent en as a rental activity your must rental property, and it is activity to the tax year See the institute or the activity for the tax year See the institute. On the pathon tests and the definition of "rental a activity" See Due 1925 for special rules that development activities, (2) property in creating the pathon of the pathon of the pathon activities and development activities.

The rental of your home that you also used for personal purposes is not a passive activity. See the instructions for line 2.

A working interest in an oil or gas well that you hold directly or through an entity that does not limit your liability is not a passive activity even if you do not materially partic-

Royarty income not denived in the ordinary course of a trade or business reported on Schedule E is generally not considered income from a passive activity. For more information on passive activities, eithe instructions for Form 8592 and Pub.

From Partnerships, **Estates, or Trusts** Income or Loss Corporations, Parts II and III S

If you are a member of more than one part-nership, a shareholder in more than one S corporation, or a beneficiary of more than one estelle or trust, concit report information from more than one entity on the same line

Page 57

out you have nonpassive income or losses, complete Part II columns (i) through (k), as you have passive activity income collection to barrial column this for that activity.

ently from the way the partnership or Solation the lead them on its return, you have to tile Form 8082, Notice of In steel frealment or Amended Return you are treating items on your tax return abride

If you have other partnership items from a possive activity or innoone of loss from any publicly traded partnership see the Sched use n instructions before entering them on

If you have other partnership items such as depletion from a mongassive activity show each item on a separate line in Part II show unremblased partnership expenses from nonpassive activities on a separate line in column III of Part II Untermbursed expenses that are interused deductions are entered on Schedule A Report allowable interest expenses that are interused deductions are entered on Schedule A Report allowable interest expenses and output from debt interest expenses and output from debt interest expenses and output from debt interest expenses. ule A depending on the type of expenditure to which the inferest is allocated. See Pub 535 for details

if you claimed a credit for Federal tax on all you claimed a credit for your 1990 Form 1040 (based on information received from the partnershot) enter as income in column for in column (b), whichever applies, the amount of the credit claimed in 1990.

Part or all of your share of partnership negation to the business may be considered het earnings to make the provider of the major set enginement had mad be ported on Schedule SE from 1000 from 1055, line 13s on Schedule SE, after you reduct that anount from schedule SE, after you reduce this and all allowable expenses attributions.

If you have losses or deductions from a prior year that you could not deduct because of the at-risk or basis rules, and a mounts are now deductbe do not combine the prior. year amounts with any current year amounts to amount a north the transpart report the prior year amounts and the current year amounts on separate lines of schedule E.

S Corporations

Your share of the net income is NOT subject to get lemployment (a.) Spirichtions of prior year accumulated earmings and profits of 8 corporations are dividends and are reported on Schedule B (From 1040). For details, get Pub 589, Tax information on S Coppara.

interest expense relating to the acquisition of shares in an S corporation may be fully deductible on Schedule E. For details see Pub. 535.

As a sharehoder in an S. corporation, your share of the Cuptanion is aggregate tooses. and deductions (compined income, losses, and deductions) is limited to the adjusted basis of your copporate stock and any debt basis of your copporate stock and any debt charchon not allowed this year because of the basis limitation may be carried loward and deducted in a fairty jear, losted to the basis limitation for first year it you are claiming an invariant some carried loward and deducted in the basis limitation for first year. If you are claiming a

deduction for your share of an aggregate loss attach to your return a computation of the adjusted basis of your corporate stock and of any debt the corporation owes you. See Pub 589 for more information. After applying the basis limitation, the deductible amount of your aggregate losses and deductions hav be further reduced by the at-risk nites and the passive activity loss nies explained earlier.

I vou have losses or deductions from a provivaal trait you could not deductions, and the form of the basis or at risk immations, and the formations and the borne the provivaal amounts with any current breather proviva amounts with any current spear mounts to arrive all amounts and the current year amounts on sebalate lines of Schedule E.

Column (e). Report the total of the amounts shown on Schedule(s) O. line 3b, in Part IV. column (b) If you termize your deductions on Schedule A, include this amount on line 20

Part V. Summary

Line 40

Ceution. Do not include the amount shown in column (c) in the total on line 38 of Sched-

Estates and Trusts

the control and the control and the control of the If you are a beneficiary of an estate or finds, use Part III report your part of the income (even if not received) or idsa. You should revere a Spradule K-1 from 1041) from the flociary. Do not attach that schedule to our return Keep if to you received Spradule K-1 and its instructions will ell you where on your return for only of Schedule K-1 and its instructions will return for my many complete the strength of the strength o

If you have estimated taxes credited to you from a first (Schedule K.), ine 13a), write 'ES payment claimed' and the amount on the dothed line next to line 36 **Do not** include this amount in the total on line 36 instead, enter the amount on Form 1040, line 55

Line 41

A U.S. proson who transferred property to a foreign trust may have to include in income the income received by the flust as a result of the transferred property. duming 1991, the flust had a U.S. beneficiary. For more incident property of Foreign 78.2A.A. Annual Return of Foreign Tixst With U.S. Beneficial.

Enter on line 41 your total share of gross farming and fishing income as shown on Form 4835, line 7. Schedule K-1 (Form 1055), line 155, Schedule K-1 (Form 1041), line 20, and Schedule K-1 (Form 1041), line

You will not be charged a penalty for un-derpayment of estimated tax if you meet the Your gross farming or fishing income for 1990 or 1991 is at least two-thirds of your gross income, and You file your 1991 tax return and pay the tax due by March 2, 1992

following tests

Loss From REMICs Part IV. Income or

if you are the holder of a residual interest in a real Estate Mortigage Investment Conduir (REMIC), use Part IV to report your total share of the REMIC's taxable income or loss You should receive Schedule Of Form 1066 and instructions from the REMIC for each quarter. Do not attach the schedule(s) to your return. Keep them for your records REMIC income or loss reported on Sched-ule E is not income or loss from a passive activity

Note: If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received Instead, report it on Form 1040, line 8a

IV Enter the totals of columns (d) and (e) on line 39 of Schedule E. If you also completed Part 1 on more than one Schedule E, use the same Schedule E. on which you entered the combined totals in Part. If you are the holder of a residual interest in more than one REMIC, attach a continuation sheet using the same format as in Part

If you are treating REMIC items on your tax return differently from the way the REMIC

Instructions for From Business **Profit or Loss** Schedule C,

Column (c). Report the total of the amounts stown on Schadule(s) O. In e. 2. in Part IV, column (c). This is the smallest amount of stable incrosine you may report on Form 1940, line 37 for 1991 if the taxable income you would show on Form 1940, line 37 is smaller than the total reported in column (c) you must onler the amount from column (c) you must onler the amount from column (c) to Form 1940, line 37 Winte "Sch. Or next for form 1940 in man and the smaller than the library of the smaller than the integration of the smaller than the folial reported in column (c) you must onler the amount from column (c) to line 37 or Form 1940.

you may have

reported them on its return, to file Form 8082

General Instructions Changes You Should Note

 Do not deduct expenses for business use of your home under Part II, Expenses In-stead, complete new Form 8829. See the instructions for line 30 The standard mileage rate is 27% cents for each mile of business use in 1991. See the

each mite of business un instructions for line 10

If you claim or report any deduction, loss. ceredit, other Lax Benefit, or income on Schedule C Itom an interest purchased or otherwise acquired in a tax shelter that is equiled to be registered you must file Form 9271 with your return.

Specific Instructions

Schedule A to deduct interest, taxes, and casualty losses not related to your business

Other Schedules and Forms

You May Have To File

Schedule F to report profit or (loss) from Schedule SE to pay self-employment tax on income from any trade or business

Schedule E to report rental and royalty income or (loss) that is not subject to self-employment tax

Do not complete the block labeled "Social security number" Instead, enter your employer identification number (EIN) on line D Filers of Form 1041

Form 4884 to report a casualty or their gain of orss moving property used in your trade or business or incone-producing property Form 4781 to report seles, exchanges, and involuntary conversions (other than from a casualty or theit) of trade or business property

Line B

Form 8829 to claim expenses for business use of your home

Form 8824 to report like-kind exchanges.

Form 8584 to report certain purchases or sales of groups of assets that constitute a trade or business.

You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, fiduciarly, or elcohol, tobacco, and firearms tax return.

Line I

This activity may subject you to state and local taxes and other requirements such as business interses and fees. Check with your state and local governments for more information. complete **Schedule C**. If you had more than one business, or if you and your spouse had separate businesses, you must complete a Schedule C for each busi-Additional Information. Get Pub. 334, Tax Guide for Small Business, details on business income and expenses If you operated a business or practiced a profession as a scomplete **Schedule C**. If you had more than one business. ness. **Do not** report gambling winnings on Schedule Cunless yr gambler. Instead, see the instructions for Form 1040, line 22

commission, or other similar basis for resale For more information, get the Instructions for Forms 1099, 1098, 5488, and W-2G.

If you received cash of more than \$10,000 note or more or more ediated transactions in the course of your trade of business, you may have to file Form \$300. For details, get Pub 1544, Reporting Cash Payments of Over \$10,000

Tax Shelter

Line A

Form 4562 to claim depreciation on assets placed in service in 1991, to claim amortization that begins in 1991, or to report information on listed property.

Describe the business or professional activity that provided your principal source of introduced your principal source of introduced or activity and the type of product or services. Considerable or relating the profession or entail rade, or services connot nected with production services (mining, construction, or manufacturing), also give if the type of customer or client for example or "wholesale sale of hardware to retaiters" or sapplies appears of real estate for lending institutions.

Enter on this line the four-digit code that identifies your principal business or prolessional activity. See page 2 of Schedule C for the list of codes.

Line D

trailers, tractor-trailers, or buses in your trade or business, you may have to pay a Federal ingiway motor vehicle use tax 6af Form 2290, Heavy Vehicle Use Tax Hetum, to see

Information Returns

f you owe this tax

if you use certain highway trucks.

Heavy Vehicle Use Tax

If you do not have an EIN, leave line D blank Do not enter your SSN

You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, instruction, real estate transactions, annuties, and pensions You may elso have to file an information return if you sold \$5,000 or more of consume products to a person on a buy-self, deposit

ш Line

for more

uniess you are a professiona

Enter your business address. Show a street address instead of a box number. Include the suite or your number if any. Use your home address only if you actually conducted the business from your home.

Line F

You must use the cash method on your teutun unless you kept account books if you kept such books, you can use the cash method of the accrual method However if method of the accrual method However if in whenhores are required, you must use the crual method for sales and purchases for long-term contracts entered into after feb-niary 28: 1986, special rules apply. See In ternal Revenue Code section 460 for deals The method used must clearly reflect your The method used must clearly reflect your

If you use the **cash method**, show all terns of takefler norme adulation or constructively received during the year (in cash, property, or services). Also, show amounts actually paid during the year for deductible expenses income is constructively received when it is credited to your account or set aside for you to use

If you use the accruel method, report income when you earn it and deduct expenses when you incut them even if you do not pay them during the tax year.

Accrual-basis taxpavers are put on a cash basis for deducting businesses represses overed to a related cash-basis taxbaver. Other rules defermine the timing of deductions based on economic performance. Get. Pub. 538, Accounting Periods and Methods.

To change your accounting method (including treatment of inventiones), you must usualing first get permission from the IRS in general, file Form 3115 within the first 180 days of the tax year in which you want to make the change

Line G

Your inventones can be valued at cost. cost or market value, whichever is lower

any other mathod approved by the IRS

Participation, for purposes of the seven material participation tests listed on the next page, generally includes any work you did in connection with an activity if you owned an

Page 59

referes in the activity at the time you dot the interest of does not matter. However, work is not treat of as participation if the work is not work that an owner would customerly do in the state type of betting and one of your man reasons for doing the work was to along the additional production of the work was to along the doing the work was to along the datalong the passive activity rules in activity rules in the passive activity rules.

Work you did as an investor in an activity is not freated as participation unless you were directly involved in the day-to-day management or operations of the activity Work done as an investor includes.

Studying and reviewing financial state-ments or reports on operations of the activ-

b. Preparing or compiling summaries or analyses of the finances or operations of the activity for your own use. C. Monitoring the finances or operations of the activity in a nonmanagenal capacity

Perticipation by your spouse during the tay ear in an articity you wan can be counted as your participation in the activity. This applies even if your spouse of it is not shouse and not own an interest in the activity and whether or not you and your spouse lie a joint return for the tax.

Metenel Participation For purposes of the passive activity rules, you materially participated in the operation of this trade or business activity during 1991 if you meet any of the following seven tests

 You participated in the activity for more than 500 hours during the tax year 2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year

3 You participated in the activity for more hand 100 hours during the law year, and you participated at least as much as any other person for the tax year. This includes individuals who did not own any interest in the activity.

4. The activity is a significant participation activity for the 4x year and you participated in all significant participation activities during the year for more than 500 hours. An activity is a "significant participation activity" if it in yourse the conduct of a facility of more than 100 hours and you participated in the activity for more than 100 hours during the tax year, and you did not materially participate under any of the material participation less (other line) material participation less (other line) material participation less (other line) has the participation less (other line).

5. You materially participated in the activity of row yo Soft the portrol Other was so fine the portrol Other was so for the activity is a personal service activity in which you materially participated for any 3 prof tax years. A personal service activity is an activity that involves performing personal services activity that involves performing personal services and scene performing activities. Or any other trade or business in which capital is not a material income-producing services.

7. Based on all the facts and orcumstances. you participated in the advivery on a regular, continuous, and substantial basis during the tax year. But you do not meet this test if you participated in the activity or 100 hours or less during the tax year. Your participation

activity does not count in ou meet this test if any ou) in managing the actividetermining if you in person (except you) —

 e. received compensation for performing management services in connection with the activity. or b. spent more hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compensated for the services)

if you meet any of the above tests, check the "Yes" box on line !

If you do not meet any of the above tests, etck. He 'No box on fine! This busness is a passive ecbring. If you have a loss from this busness see Limfo the Cases on this page If you have a pooff from this busness early but have curently-earl fosses from other passive activities or you have priority and passive activities or you have priority and passive activities or you have priority to be a unality on gassive activity losses, see the instructions for from 8562, Passive Activity Loss Limitations.

Exception for Oil and Gas. If you are filing Schedule C for sport more and deductions from an oil or gas well in which you own a working interest directly or through an entity that does not intim your leading, check the "Yes, box on line! The activity of owning the working interest is not a passive activity regardless of your participation in the activ-

Limit on Losses. If you checked the "No" so on line I and you have a loss from the business, you may have to use form 8582 to thigher your divided be form 8582 on Services, I any, to enter on Schoolda C, line 31 Generally, you can be extent of income from passive activities only to the extent of income from passive activities only to the extent of income from passive activities. get Pub. 925, Passive Rules For more details, Activity and Af-Risk

Line J

If this is the first Schedule C you are filing for the business, check the box on line J Also check the box it you are reopening or restarting this business after temporarily closing it, and you did not like a 1990 Schedule. To first business

Part I. Income

Line 1

Enter gross receipts or sales from your business. Be sure to include on this line amounts you received in your trade or business es shown on Form(e) 1099-MISC.

Startory Employee. If you received a form W.2 and the "Startory employee" box in Box 6 of that form was checked, rebord in your income and expenses related to that income on Schedule C, Enley you require and expenses related to that income on Schedule C, Enley your startiony employee income from Box 10 of Form W-2 on fine 1 of Schedule C, and Check the box on fine 1 of Schedule C, and Check the box on that line Social security and Medicare tax and that income should have been withheld from your earnings, therefore, you do not have to gay self-employment tax on these earnings.

Statutory employees include full-time life insurance salespeople, certain agent or commission drivers and trevaling salespeople, and certain homeworkers.

you had both self-employment income is statutory employee income, do not have these amounts on a single Scheduc. You must file two Schedules C.

Indutinent 2022. Venerally to assess an empty not be used to report income from the sale of 1) personal property regularly soid many not be useful respond income from the sale of 1) personal property regularly soid under the installment method may be used to report income from sales of cellular sead to report income from sales of retrain residential lots and funeshares if you elect to pay innest so the tax due on that income action the year of sale See internal Revenue Code the year of sale See internal Revenue Code the year of sale See internal Revenue Code this election, include the internal on Form 1940, line SS Also write "453(1)(3)" and the amount of the interest on the dorted line to the left of line SS Installment Sales. Generally, for sales after December 31, 1987, the installment method

Any gain not yet eccoprade from an in-stalined sale after February 28, 1986, of property listed of 10 of 19 above must gen not to exceed 4 years. The rules of Bereine for figure the amount to include each year or figure the amount to include each year exceed that the adjornment must be included in income at a rate no slower than he rate lightons.

If you use the installment method, affach as befolder by your return 3bow separately for 1951 and the 3 preceding years gross sales, cost of goods sold, gross profit, percentage of gross profit to gross sales, amounts collected, and gross profit or amounts collected

Line 2

Enter on line 2 such items as returned sales, rebates, and allowances from the sales price

9 Line

Report on line 6 amounts from finance re-serve en income, scrap Sales, Bad debts you recovered, inferest (such as on notes and accounts recevelable, state spackine or hall as the construction of the full of the con-tax returnds you got in 1991, credit for Fed-eral tax on gasoline or other funds of it ax on gasoline or the fund come include amounts you received in your trade or busi-ness as shown on Form(9) 1999–PATR.

If you have isted gropperty that you had as as shown on Form(9) 1999–PATR.

If you have isted gropperty that you had ress us percenting decreased to 50% or ress in 1991, report on his line any exaptive ses in 1991, report on his line any exaptive 179 experies deduction. Duel or with 1991.

Part II. Expenses

controlled to the controlled t

tion 179 to expense part of the cost of certain property you bought in 1991 for use in your business resale must include part of certain indeed to costs in mineratory only fifthe average annual costs in mineratory only fifthe a prior its a years excest 50 million Alba; you must capitalize part of the indirect costs that benefit read in traplic personal property constituted for use in a trade of business, or normwerlory property produced for sale to customers Abduce the amounts on lines 8-27b by amounts capitalized for more details, see Pub. 538.

See the Instructional for Form 4562 to See the Instructional of description and section 179 expense deduction to enter on line 13 instructions are also included in new Pub. 946, How 10 Begin Deprecation 7 Property, or Pub. 554, Deprecation 7 Voir 18 Page 18 per 18 per

 You are claiming depreciation on property placed in service during 1991 or are claiming a section 179 expense deduction for the For You must complete and 4562 only if: Exception for Creative Property. If you are an antist, author or pholographer, you present may be exempt from the capitalization rules However, your presonal efforts must have a However, your presonal efforts must have a createl for reasonably to expected to promise related to promise present or personal photographic pales, motion proton changes, or smill at terms. These excepts are subject to the capitalization rules.

2. You are claiming depreciation on any listed property regardless of when it was placed in service Listed property includes, but is not limited

Passenger automobiles weighing 6,000 pounds or less 0

Any other property used for transportation of the nature of the property lends itself to personal use, such as motorcycles pick-up frucks, etc.

 Any property used for entertainment or recreational purposes (such as photographi-ic, phonographic, communication, and video recording equipment) Cellular telephones or other similar tele-communications equipment placed in ser-vice after 1989

income and are definitely known to be worth-less. If you later collect a debt that you de-ducted as a bad debt, include it as income in the year collected. For more details, get Pub. 535, Business

Include debts and partial debts ansing from sales or services that were included in

Caution: Cash method taxpayers cannot take a bad debt deduction unless the amount was previously included in income

6

Line

Listed properly does not include bride of pagebut, propographic communication, or wide equipment used exclusively in a tax-vide equipment used exclusively in a tax-vide equipment it also does not include any computer or per thest dequipment used exclusively at a regular business establishment and owner or agent exclusively at a regular business establishment ing the establishment. Computers or penpheral equipment You can deduct the actual cost of running you can of runk, or lake the standard mileage rate You must use actual costs if you did not own the vehicle or if you used more than one vehicle armutineously in your business (such as in fleet operations).

Line 10

Expenses

If you have listed property that you placed in assure after June 18, 1984, and the busin ness use percentage of the property der Acressed to 50% of less in 1987, you may in have to recapture excess depreciation in cluding any section 179 expense deduction Get Form 4787 and its instructions for derivations for the section 1981.

If you deduct actual costs, include on line 10 the business portion of expenses for gasoline, oil, repears, insurance, tres, license plates, etc. Show degreciation on line 13 and rent or lease payments on line 20a.

For 1991, the standard mileage rate is 27% cents a mile for all miles of business use Add to this amount your parking fees and tolls.

If you rook an evestment credit on propinter recapture period or useful intervent or
figure for credit. The Ducinessus controllers
was orbitals and intervent or orbitals
was changes to main into longer qualities
you may have to refigure into credit See
Form 425s, Recapture of Investment Credit or

888

Pub. 917,

more details, get Use of a Car

Note: If you claim any car or fruck expenses (actual costs or the standard mileage rate), you must complete Part V of Form 4562, Depreciation and Amortization

Line 14

Enter your deduction for depletion on this line. If you have timber depletion, effech Form T. See Pub. 535 for details

Line 13

Line 12

Deduct contributions to employee benefit opergrants that are not an includantal part of a pension or profit-shaming plan included on line 19 Examples are accident and health plans, group-term life insurance, and dependent care assistance programs.

Do not include on time it any contributions you made on your behalf as a self-emotoyed person to an accident and health plan or for person to an accident and health plan or for group-term. The manusarion of our may be able to deduct on Form 10 dut, line 26, part of the amount you and for health misuraria on behalf of yourself your spouse, and depen-Depreciation and Section 179 Expanse Deduction. Deprecation is the annual deduction allowed to recover the cost or other assist of business or incomercial conducing property with a useful life of more than one year it does not apply to stock in frade, inventorines, land, and personal assess Yournay also choose under infernal Revenue Code sec-

dents even if you do not itemize your de ductions. See the instructions for that line for more details.

Line 15

Deduct premiums paid for business insurance on line 15 Deduct on line 14 amounts paid for employee accident and health insurance iduct amounts credited to a re-insurance or premiums paid for pays for your lost earnings due Do not deduct amounts serve for self-insurance or a policy that pays for your to sickness or disability

more details see Pub 535

Lines 16a and 16b

Interest Allocation Aulia. The tax treatment of interest express of these observation on its type. For example, personal interest, home mortgage interest, and investment interest are all treated of thereinly. Timerest allocation for use require you to allocate (classify) your interest repeties so it is deducted (or capitalized) on the correct line of your return and gets the input at the amount. These rules could affect how much interest you are all lowed to deduct on Schedule C.

Generally, you allocate interest expense by trading how the proceeds of the loan were used See Pub. 535 for details. It you paid interest on a debt secured by it you man home and any of the proceeds from that debt were used in connection with your trade or business see Pub. 535 to figure the amount that is deductible on Schedule C.

If you paid interest that applies to future years deduct for 1991 only the part that applies to 1991.

If you have a montgage on real property used in your business (other than your main homel, exhern online fish the interest, you baid in 1991 to banks or other famorals institutions for which you received a Form 1098. Montgage Interest Statement (If you didn't receive a Form 1098 enter the interest on line 16b).

if you paid \$600 or more of mortgage in-terest, the Reopens fshould send you at form 1098 or similar statement showing the total interest received from you during 1991. This statement must be sent to you by January 31 1992. If you paid more mortgage interest to firmarical institutions than its shown on Form 1098 or similar statement see Pub 535 to find out if you can enter the amount onine 65 affast statement loyour return on the 65 affast statement loyour return explaining the difference. Write: "See at-tached" in the left margin next to line 16a

If you and at least one other person (other than your spouse if you life a lont return) were table for and paid interest on the mort gage and the other person received the Form 1098, tepor you share of the mirress to line 16b. Altach a statement to your return show ing the name and address of the person who received the Form 1098 in the left margin next to line 16b. write "See attached".

Do not deduct interest you paid or accrued on debts allocable to investment property. This interest is generally deducted on Schedule A. For details get Pub 550, Investment Income and Expenses.

Pege 61

penson, profit shamp, or amulty plan, or plans for the benefit of your employees. If the plan includes you as a self-employed person enter contributions made as an employed or your behalf on form 1040, line 27, not on Schedule C. tor contributions to a your deduction

Generally you must file one of the followshaming or they wor marked a persion, portishaming or other funded-deferred
compensation plan. The filling requirement is
not affected by whether or not the plan oualfiled under the internal Revenue Code, or
whether or not you claim a deduction for the
current lat year.

Form \$500.—Complete this form for each plan with 100 or more participants. Form \$500.C/N, or \$500EZ.—Complete the applicable form for each plan with fewer than 100 participants. There is a penalty for failure to timely file nese forms

For more information, get Pub. 560, Re-irement Plans for the Self-Employed

Line 20a

If you rented or leased vehicles, machinery, equipment eleter on line 502 the business portion of your tental cost But if you based a vehicle for a term of 30 days or more, you may have to reduce your deduction by an amount called he inclusion amount.

And the vehicle's You may have to do this rf-

_		fer market value
	The lease	on the first day of
	term began:	the lease axceeded:
	After 12/31/86	\$12,800
	After 12/31/85 but before 1/1/87	28,000
	After 4/2/85 but before 1/1/86	32,400
	After 12/31/84 but before 4/3/85	40,500
	After 6/18/84 but before 1/1/85	46,500

For information on how to figure the inclusion amount, see Pub. 917.

Line 21

Object the coord of repara and manterance house above supplies, and other terms that do not add to the value or increase the life of the property. Dight deduct the value of viture own table. Do not deduct the value of viture own table of ordination of replace property, they spent to response or replace property, they spent to response or explace.

Line 23

You can deduct the following taxes

• Real estate and personal property taxes on business assets

Social security and Medicare taxes paid to match required witholding from your em-ployees' wages. Also, Federal unamploy-ment tax paid. To deduct one-half of your

base rate (including taxes) of the first phone line into your respector. But you can deduct expenses for any additional costs you incurred for business that ere more than the cost of the base rate for the first phone line. For exemple, if you had a second line, you can deduct the business percentage of the charges for that line, including the base relectivities. self-employment tax, see the instructions for Form 1040, line 25

 Federal highway use tax Do not deduct:

 Federal income taxes Estate and giff taxes

 Taxes assessed to pay for improvements, such as paving and sewers Taxes on your home or personal property

State and local sales taxes (treat instead as part of the cost of the property)
 Other taxes not related to your business

Line 26

Line 24a

Enter the total salanes and wages (other than salanes and wages deducted bleswhare on your refurn paid or norured for the lax year minus any lobs credit you claimed on Form \$589. Do not include amounts paid to your salf

Caution: If you provided taxable finge benefits to your employees, such as personal use of a car, do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.

Lines 27a and 27b

You cannot deduct expenses for attending et a foreign coverhalm unless it is directly rea lategin convention unless it is directly related to your trade or business and it is as reasonable for the meeting to be held outside the North American area of Usinatica as such a North American area of our propers of other rules apply to both employers of rules apply and other propers. Enter your business travel expenses. Do not include expenses for meals or entertainment.

include any loss from this activity that was not allowed as a deduction last year because of the at-risk rules. If any loss from this ac-tury was not allowed last year because of the passive loss limitations, see the instruc-tions for Form 8582. include all ordinary and necessary business septenses not deducted betewhere on Schedule C. Lets the type and amount of acts repeated by the dotted lines for line 27s. Erner the total on line 27b. Do not notude the cost of business equipment or furniture, regiscements or personal, living provements to property, or personal, living and family expenses Do not include chantable confinutions. On line 24b enter your total business meal and entertainment expenses. Footbarness while fixening away from forme to business while fixening away from forme to business traveling away from forme, you may use the standard meal allowance. For more details, see Pub 463

Lines 24b and 24c

Business mail expenses are deductible only filey are (1) directly failated to or as-sociated with the active conduct of your trade or business. (2) not lawsh or exitava-gant, and (3) notured willle you or your em-ployee is present at the meal

You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity usually considered entertainment, amusement, or ecceation

There are exceptions to these rules as wall as other rules that apply to sky-box rentals and tickets to entertainment events. See Pub. 463

You may be able to claim a tax credit of the to to \$5.000 for eligible absorbed these paid or incurred in 1991 to provide access to your on business for modulate with deablinites. Get Form 88.26. Disabled Access Credit. for more details You can else of educit up to form your application of temporary and provided by the forms activated or transportation barners to individuals with desabilities and the est of individuals with desabilities and the elderify. However, you cannot take both the credit and the deduction on the same expectation of the deduction on the same expectation. Generally, you may deduct only 80% of every business must and enderdamment as compared and enderdamment as compared and enderdamment and away from home on business underent furnished or reimbursed to an employee if you coperly test the accesses the enderdamment should enderdamment as wagers subject to withholding. You may make to fully deduct masks and enterfamment \$1 provided to a nonemployee to the access income expenses are includible in the gross income end that person and reported on Form et al. 1099-MISC.

Figure how much of the amount on line 24b is subject to the 80% limit. Then, mul-tiply that amount by 20% (.20) and enter the result on line 24c.

You can depreciate your leasehold improvement costs for leased business prop-

Line 25

in general, you may not annotize real property construction penod interest and taxes. Special rules apply for ellocating interest to real or personal property produced in your trade or business.

For mora details, see Pub 535

Deduct only utility expenses paid or incurred for your trade or business.

Local Telephone Service. If you used your home phone for business, do not deduct the

Capital Construction Fund. The deduction of for amounts combuded to a capital consistencing which selected the Marchart Annual Act of 1955 is no fonger falson on fig. Schedule C. To take the deduction, reduce by the amount that would otherwise be entered in as taxable income on Form 1040, line 37. by the emount of the deduction in the magnin high the left of line 37, which "CCF" and the amount of the deduction For more information of the deduction For more information of the get by the amount of the deduction For more information get Plus 595, fax Guide for Commer?

ဓ Line

Business Use of Your Home. You may be able to deduct rearn expenses to business to generally any amount not allowed as a deficient of your home, subject to limitations of generally, any amount not allowed as a deficient of the came of the limitations of the came of the limitations of the came of the limitations of the came and over to 1992. You must attach from REQS, because for Business Use of Your Home, if you claim this deduction.

For details, see the instructions for Form of the came of t

Line 31

If you have a loss, the amount of loss you are adduct this year may be inhired 50 on into 10 line 32 before entering your loss on line 31 if you asswead "No" I Outstino! on 52 hedule C. also see the instructions for Form 8622. Enter the nat porition of orderure. In the control of the contro

amployment in Schedule SE

Amortization, include amortization on line 27a. For amortization that begins in 1991, you must complete and attach Form 4562.

You may amortize

Line 32

Amounts paid before 1987 for trademarks and trade names

 Amounts paid for research and expen-mentation The cost of pollution-control facilities

Qualified forestation and reforestation costs

Certain business startup costs

At-Risk Rules. Generally, if you have (e) a business loss, and (b) amounts in the business for which you are not et risk, you will have to complete Form 6188, At-Risk Limitations, to figure your allowable loss

The at-risk rules generally limit the amount of loss including loss on the disposition of assets) you can claim to the amount you could actually lose in the business Check **Box 32b** if you have amounts for which you are not at risk in this business, such as the following:

Nonrecouse loans used to finance the business. to exquire property used in the business, at to acquire property used in the business, and acquire the business, that are property used in the business. However, make is an accadion for certain nonrecourse financing borrowed by you in connection with noting real property.)

Cesh, property, or borrowed amounts used in the business (or coninbuted to the business). or used to acquire the business) that are protected against loss by a guarantee, stop-loss agreement, or other similar er-

Page 63

Amounts borrowed for use in the business from a person who has an interest in the business, other than as a creditor, or who is related, under themat Revenue Code section 465(b)(3), to a person (other than you) having such an interest on (other than you) having such an interest are a risk in this business, if if all amounts are at insk in this business, other **80x 22a** and enter your loss on line 31 Business, but if you area to complete form **8842** to figure your allowable loss to enter on line 31 See the instructions for form 8852 for more details. rangement (excluding casualty in and insurence against tort liability)

If you checked Box 32b, gat form 6198 to determine he amount of your deductible loss and enter that amount on thins 31 But if you answered "No" to Question! your loss may be further intend. See the instituctions for form 8892 if your airsk amount is zero of ress, anter zero on line 31. Be sure to eltach. Form 6198 to your return. If you checked Box 32b and you fail or attach form by the processing of your tax return may be delayed.

Statutory employees, include your deductible loss with other Schedule C amounts on Form 1040, line 12 Do not include this amount on Schedula SE, line 2.

Any loss from this business not allowed for 1991 because of the at-risk rulos is freat-da a deduction allocable to the business in 1992. For more details, see the instruc-tions for Form 6198 and Pub. 925.

Part III. Cost of **Goods Sold**

If you engaged in a frade or business in which the production, purchase, or sale of metchandise, was an income-producing factor, metchandise invantones must be taken into account at the beginning and and of your fax year.

Note: Certain direct and indirect expenses must be capitalized or included in inventory See the instructions for Part II

Pege 65

Page 66

nstructions for Schedule SE, **Employment** Self-

General Instructions

A Change You Should Note

The tax of 15.3% on self-amployment norms is the total of the 2.9% Medicars tax and the 12.4% social security tax for 1991, the maximum amount of self-employment income subject to the Medicars tax is 125.500° The maximum amount superior social security tax for 1991 is \$55,400.

You must use Long Schedule SE if your net earnings from self-employment plus the total of all of your wages (and tips) subject to social security. Medicare, or railroad reliement tax is more than \$53.400

Who Must File Schedule SE

a. You were self-employed, and your net aemings from self-employment were \$400 or more for you had church employee income of \$108.28 or more—see Employees of Churches and Church Organizations below), ANU You must file Schedule SE if both • and b below apply to you

b. You did not have wages (and tips) of \$125,000 or more that were subject to social security and Medicare tax (or railroad retire-ment tax).

Who Can File Schedula SE

Even if you are not required to file Schedule SE, it may be to your benefit to file it and use the "optional method" in Section B Note: Using the optional method may give you the benefits described below, but it may also increase your self-employment tax.

How Can the Optional Method Help You?

1 Social security coverage.—The optional method may give you credit toward your social security coverage even though you have a loss or low income from self-employment.

2 Earned income credit.—Depending on your circumstances, using the optional method may quality you to claim the earned income credit or grey you a larger credit. This could happen if your net SE earnings deter-med without using the optional method are less than \$1,600. Figure the earned income credit with and without using the optional method to see if the optional method will benefit you.

3 Child and dependent care credit.—The optional method may also help you qualify

for this credit or give you e larger credit. This scood happen if your net SE assumed belief mined without using the optional method are less than \$1,500. Figure this credit with and without Large the optional method to see if the optional method to see if the optional method will be

Who is Subject to Self-**Employment Tax?**

You ere subject to SE tax if you had net earnings from being self-employed. If you are in business for yourself, or you are a farmer, to example, you are self-employed. Your share of certain partnership income and guaranteed payments are also subject to SE tax. See Pertnership Income or Loss Self-Employed Persons on the next page.

Employees of Churches and Church Organizations

If you had church employee income of \$1.55 or \$2.00 or \$2

Athough earnings you hed as a minister or member of a religious codes are not included in church employee income, you must include these earnings on line 2 of either Short or Long Schedule SE, unless the IRS approved you as being exempt from SE are See Wins Is Not! Subject to Self-Employment Tax1, below

U.S. Citizens Employed by Foreign Governments or international Organizations

You are subject to SE tax if you are a U.S.
Tricker embloged by a floregon potenment
(or. in certain classes, by a wholly-owned inturnentation of a foregon potenment or an
international organization under the infernational Organization under the infernaUnited Steless. Puerfo Rico, Guam, Amencan by
Manana Islands, or the Virgin Islands. Report
Manana Islands, or the Virgin Islands. Report
SE (Section A or B), line 2. If you are emphysic essawhere by a foregon government p
Provide essawhere by a foregon government
or an infernational organization, hose earnorganization of SE tax.

If you are a self-employed U.S. critzen or readent allon inving outside the United Stetes, in most cases you are subject to SE tax You may not reduce your foreign earnings from saft employment by your foreign earned moone exclusion.

Who Is Not Subject to Self-Employment Tax?

In most cases, you are subject to SE tax on one seaming you get as eminister, emember of a feligious order who has not taken a vow of boverty, or a Christian Science practitioner. But you will not be subject to SE tax on three net seminary it you find Form 4381. Application for Exemption From Self-Employment Tax for Use by Winsters, Members or Religious Orders and Christian Science Practitioners, and the RIS approved you as being exempt from SE tax, in this case, five they world the case of the intervent of the more subject to SE tax, write "Exempt-Form 4361" on Form 1000, line 47 However, if you have other exemptions of \$400 or more subject to SE tax, see line 43 at the top of Lang Schedule SE. Note: If you have earlied form 200 to elect social security coverage on your semings as a minister, you cannot change that

if you have conscientious objections to social security visuance because of your membership in and belief in the teachings of a religious sect recognized as being in aximum subjects and subject secondary and white secondary and white secondary and white secondary for its dependent members, you are not subject to SE tax if you got IRS approved in the secondary and Medicare Taxas and whave of Benefits, in this case, do not file Schedule SE, instead, write from Social Security and Medicase, do not file Schedule SE. Instead, write from 160, then 47. Get Pub. § 117. Social Security for Members of the Clery and Religious Workers, for more de-

More Than One Business

If you farmed and had at least one other subserses or your bet seamings from self-employment are your not earnings from self-employment are businesses. If you had a loss in the businesses If you had a loss in one business, if reduces the income from another. Figure the combined SE tax on one Schedule SE.

U.S. Citizens or Resident Allene Living Outside the United States

In most cases, if any of the income from a paraless (fineding farming) is Community income, all of the income from that business SE earnings of the spouse who carried on the business. The facts in sech case will define will stoycus carried on the business. If you and your socuse are business. If you and your socuse are partners in a partnership see Partnership income or case before.

If you and your spouse had communify income and file separate returns, affach Schedule SE to the return of the spouse with the SE income, Also attach Schedule(s) C or

Caution: Community income included on Schedule(s) C or F must be divided for income tax purposes on the basis of the community property laws.

Fiscal Year Filers

If your tax year is e facal year, use the tax rate and earnings base that apply at the time the facal year begins. Do not prorate the tax or earnings base for e facal year that overlaps the date of a rate or earnings base

Instructions Specific

Read the top of page 1 of Schedule SE to see if you can use Section & Stroke Seed in the SE of it you must use Section & Long Schedule SE. For either section, you need to throw what to include are reamings from self-employment. Read the instructions self-employment. Read the instructions and employment to include as not semings and how to fill in lines 1 and 2 of either Short or Long Schedule SE. Enter all negative amounts in parentheses

Net Earnings From Self-Employment

What is included in Net SE Earnings?

In most cases, net earnings include your net profit from a farm or nonfarm business. If you were a partner in a partnership, see the in-

If you were a duly ordaned minister who was an employee of a church and you are subject to SE tax, the uneimbursed basis heads as superses that you increase a church employee are allowed only as an itemized deduction for increase that proposes. They are deducted from your SE semings in figuring

However, special rules apply

Joint Returns

scredue St. is used to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information from Schedule SE to figure your benefits under the social security program. This tax applies no matter how old you are, and even if you are already getting social security benefits.

Additional Information. Get Pub. 533, Self-Employment Tax, for more details.

pated matenally in farm management or production, do not consider the activities of any agent who acted for you. The matenal participation tests are explained in Pub. 225 Cash or a payment-in-kind from the De-partment of Agriculture for being in a land diversion program

 Payments for the use of rooms or other space when you also provided substantial services Examples are hotel rooms, board-ing houses, tounst camps or homes, parking lots, warehouses, and storage garages tocome from the ratal sale of newspapers and magazines if you were 18 or older and cept the profits

a. Paid after retirement, but calculated as a percentage of commissions received from the paying company before ratirement. Amounts received by current or forme self-employed insurance agents that are

c. Deferred commissions paid after retire-ment for sales made before retirement Income as a crew member of a fishing vessel with a crew of normally fewer than 10 people. See Pub. 595 b. Renewal commissions, or

» Fees as a state or local government em-physe if you were paid only on a fee basis and the job was not covered under a Federal-State social security, coverage

 Interest received in the course of any trade or business, such as interest on notes or accounts receivable. greement

The value of meals and lodging given to you for the convenience of your employer if you are a minister or member of a religious The rental value of a home or an allowance for a home furnished to you as a minister or a member of a religious order See Pub 517

 Recapture amounts under sections 179 and 280F hist ply our included in pross moone because the business use of the property or property on 25% or less. Do not include amounts you recalculude on the business property. See Form 4787, Sales of Business Property. Fees and other payments received by you for services as a director of a corporation

desiry University at professional fidu-ciary. Their may also aprily to fees you got as a nonprofessional fiduciary if the fees restin or active pardicipation in the operation of the estate is business, or the management of an estate that required extensive management activities over a long period of times

Sain or loss from section 1256 contracts or related properly by an options or commodities dealer in the normal course of dealing in or trading section 1256 contracts

Included in Net Earnings income and Losses Not From Self-Employment

Salanes, fees, etc., subject to social secu-my or Medicare tast that you received for performing services as an employee, includ-ng services performed as a public official (except as a fee basis government encloyee

8

If you wen a U.S. citizen or e readent alien sewing outside the United Selbera as e min-ister or member of a religious order and you are subject to SE tax, you may not reduce you not earning by the foreign housing as-citision or deduction.

Partnership Income or Loss

If you were a general or limited partner in a in partnership, include on intel or first 2, which hever applies, the amount from lines 15s of so Schedule K-1 (Form 1065). If you were a general partner, reduce this amount before heriteming it on Schedule SE by any section a 179 superior adduction claimed, unremible 5 persones deduction claimed, and defended the amount you reduce the amount you enter on Schedul you reduce the amount you enter on Schedul lies. Show the name of the spouse with SE income on Schedule SE. If both spouses so have SE income, each must file a supparate Schedule SE. In one spouse equelines to use Short Schedule SE. In one one some some Schedule SE. and the other has to use us Schedule SE. both can use one Schedule SE. one spouse should complete the front and the other the back.

Include the total profits or incoses from all in businesses on Form 1040, as appropriete.

Community Income

If you were a general partner, the amount reported by the partnershor on line 15a of Schedule K.1 should include your share of partnership incrone or loss subject to SE tax a yand any guaranteed payments the partner and payment of sevices or for the use proported to you for services or for the use proported on line 15a of Schedule K.1 amount reported on line 15a of Schedule K.1 be should include only guaranteed payments as the services you actually rendered to or on a behalf of the partnership

income or koss from a partnership en-gaged solely in the operation of a group in-vestment program is not included in net SE earnings for either e general or limited part-ner.

If you were married and both your and your spouse were partners in a partnership, each of you is subject to SE tax on your own State of partnership in morne is and of you must like a Schedule SE and report the partnership morne or loss on Schedule E Form 1040), part II, for income tax purposes

If a partner dies, and the partnership con-trust, the doceased's olderbure stare of the partnership's ordinary income or loss through the and of the month in which he or she dies must be included in SE month. See Internal Revenue Code section 1402(f). SE income belongs to the person who is the member of the partnership and cannot be treated as SE income by the normember spouse, even in community property staties.

Share Farming

to an expected self-employed if you pro-duced craps or ivesticat on someone eles is land for a state of the craps or ivesticat produced for the proceeds from the sale of previor late spices even if you had another previor file spices even if you had another previor file spices even if you had another previor file spices even if you had another management for you. Report you net sam-page for more tax purposes on Schadule From 1040) and for SE tax purposes on Farme's Tax Guide.

Other Income and Losses Included in Net Earnings From Self-Employment

Rental income from a farm, if, as landlord, you participated materially in the production or management of the production of farm products on this fand. This income as farm earnings. To determine whether you partici-

blovee representative under the railroad re-irrement system

Income you received as a retired partner former a under a writing partner partnership partner payment if you had no other interest in the partnership and did not perform services for it during the year.

Income from real estate rentals (including get theirs spead in crops shread). If you did not get the income in the course of a frade on courses as a real estate dealer. This includes cash and crop shares received from element of shared from shares the standard or shares the course cash and crop shares the course of the learn of shared from on Schedule E.

 Dwidends on shares of stock and interest on bonds notes etc. If you did not get the income in the course of your trade or busi-ness as a dealer in stocks or securities. Gain or loss frum

b. The sale exchange, involuntary conver-sion, or other disposition of properly unless the properly is stock in frade or other prop-ert, that would be includable in inventory, or held primary for sale to customers in the ordinary course of the business, or a. The sale or exchange of a capital asset,

c. Certain transactions in timber coal or Net operating losses from other years

Suturory entoyee income it you were a statutory employee mort lied Schedule C to a recort your income and repenses, do not a recort your income and expenses, do not a recort your income and expenses, do not a standard the net profit of lossification in that Schedule C on line 2 of Short or Long Assigned Schedule Schedule C Schedule Schedule C Schedule Schedule C Schedule Schedule C Schedule C

Optional Methods

Optional Method for Farm Income

if your gross farm income was more than \$2.400, and your net farm profits (defined below) were less than \$1,733, you can report \$1,600 on line 17, Part II Was your gross farm income for the year \$2.400 cm report on the sear 11 th was, you can report on the 17 Part II, two-thrids of your gross farm income instead of your actual net earnings.

If you can be this method of then necessed or decrease your ref SE farm earnings even if the farming business resulted in a loss there is no limit on how many times you can use this method if to all your farm earnings from self-emicroyment for the year.

You may change the method after you file our return. For example, you can change om the regular to the optional method or om the optional to the regular method.

For a farm partnership figure your share of gross income based on the partnership agreement With gudanteed bayments, your guaranteed payments, your guaranteed payments bits your guaranteed payments bits your share of the gross morne after it is reduced by all guaranteed payments of the partnership it you are a limited partner, include only guaranteed payments for sewices you actually innered partner.

t farm profits is the total of the ints from Schedule F (Form 1040), line

37, and Schedule K-1 (Form 1065), line 15a, from farm partnerships

Optional Method for Nonfarm

You may report on line 19, Part II, two-thirds of your gross norliam income, up to \$1.600, as you me te amings But you may not report less then your ectual net eem-ings from norliam self-employment.

For a nonfarm partnership, see Optional Method for Farm Income, earlier, for distalls on how to figure your share of gross income from the partnership.

Net nonfarm profits is the total of the amounts from Schedule C (Form 1040), line 31, and Schedule K-1 (Form 1065), line 15a. other than farm partnerships

Using Both Optional Methods

If you can use both methods, you may report less than your total actual net earnings from farm and nonfarm income, but you cennot report less than your actual net earnings from nonfarm SE income alone

If you use both methods to figure net eamings, you cannot report more than \$1,500 of net SE eamings.

This activity may subject you to state and local taxes and other requirements such as business interses and fees. Check with your state and local governments for more information. Use Schedule F to report farm income and expenses. File it with Form 1040. or 1065. Additional Information, Pub. 225, Farmer's Tax Guide, has samples forms and schedules, and lists important dates that apply to farmers nstructions for From Farming **Profit or Loss** Schedule F,

General Instructions

If you received cash of more than \$10,000 in one or more related transactions in your farming business, you may have to file Form 8300. For detells, get Pub. 1544. Reporting Cash Peyments of Over \$10,000. consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale For more information, get the Instructions for Forme 1099, 1099, 5499, and W-2G. The standard mileage rate has been increased to 27% cents for each mile of business use in 1991. See the instructions for line 13. Change You Should Note

Estimated Tax

Other Schedules and Forms

You May Have To File

If you had to make estimated tax payments by ment in 1991 and you underpad your estimated it (ax. you will not be chagged a penalty i both of other lettlewing apply of itshing income for it 1900 gross income for its gross income for its gross income to a set worthings of your its gross income.

Schedule E to report rental income from pasture land that is based on a flat charge Report this income in Part I of Schedule E. But report on line 10 of Schedule E pasture income received from taking care of some-

2. You file your 1991 tax return and pay the tax due by March 2, 1992 For more details, see Pub 225

Specific Instructions

Form 4562 to claim depreciation on assets placed in service in 1991, to claim amortization that begins in 1991, or to report information on listed property.

Schedule SE to pay self-employment tax on

income from any trade or ousiness

Filers of Forms 1041 and

Form 4984 to report a casuality or theft gain of ross moving a time usessock held for draft, breeding, insolved for draft, breeding, soot of data uprocess soot of data uprocess See Pub. 225 for more information on how to report vanhous farm losses, such as losses to de to deep for livestock or damage to crops is or other farm property.

Do not complete the block labeled "Social secunty number (SSN)" Instead, enter your employer identification number (EIN) on ine D **1**665

Lines A and B

Form 4797 to rebort sales, exchanges, or involuntary conversions (other then from a casualty or thett) of centain farm property. Also use this form to report seles of livestock held for dreft, breeding, sport, or dairy bur-

poses

On line A, enter your principal crop or activity for the current year

On line 8, enter one of the 15 puncipal of equipulzal activity codes listed in Perl V on page 2 of Schedule F Select the code that codes describes the source of most of your income Field crop includes the production of grans such as wheat, nee, leed com; so yhears, barley, ye and lentifis, and nongar, such as cotton, lobacco, sugar, and inship polates of Annian specialty includes the polates of Annian specialty includes the class of and so and so as and snakes. Form 4835 to report rental income based on materially participate (for self-emboyment its purposes) in the materially participate (for self-emboyment its purposes) in the materially sold self-emboyment its 26 Pbb. 255 Form 4884 to report like-kind exchanges.

Line C

If you use certain highwey frucks, truck-treliers, tractor-trailers, or busse in your trade or business, you may heve to pay a Federal highway motor vehicle use tax. Get Form 2290, Heavy Vehicle Use Tax Return, to see

Heavy Vehicle Use Tex

Under the cash method, include all income in the year you ectually get it. Generally deduct expenses when you pay them. If you use the cash method, check it he box is belief it. "Cosh". Complete Parts I and II of Schedule.

Information Returns I you owe this tax

Under the accrual mathod, include income in the year you ear it I does not matter when you get it Deduct expenses when you nour them II you use the accruel You may have to file information returns for vages paid to sendolvees, creatin beymants of less and other nonemployee compenses from, indeess, rents, royetties, amunities, and persons You mey also have to file an information return if you soid \$5,000 or more ed.

method, check the box labeled "Accrual" Complete Parts II, III and line 11 of Schedule F

of filled-in

9

Other rules apply that determine the timing of deductions based on economic performance Get Pub 538, Accounting Penods and Methods, for getalis

e, the interests in the business have ever been for sale in a way that would require registration with any federal or state agency, or Ferming syndicates cannot use the cash method of accounting. A farming syndicate may be a partnership, any other noncorporate group, or an S corporation iff;

b more than 35% of the loss during any tax year is shared by limited partners or limited entreperencia. (A limited partners or limited entreperencia. (A limited partners is one who can lose only the amount invested or required to be invested in the partnership, a limited entreprendur is a person who does not take any active part in managing the business).

Line D

You need an employer identification number (Etly) only if you had a Keogh plan or were required to file an employment excise, hdu-curry, partnership, or alcohol, tobacco, or firearms tax return leave line D if you do not have an EIN blenk Do not enter your SSN Line E

You can elect to include Commodin Coded Code

Line F

Material Participation. See the instructions for Schedule C (from 1040), line I, for the definition of material participation for purposes of the passive activity rules. If you meet any of the material participetion tests described in the line i instructions for Schedule C, check the "Yes" box

If you are a retired or disabled farmer, you are a retained a participating in a ferming business if you materially participated 50 of the 8 years preceding your retirement or disability. Also, a surviving spouse is treated as materially participating in a farming of a surviving proper

Pege 68

activity if the real property used for farming meets the estate tar niles for special velua-tion of larm property passed from a quality-ing decedent, and the surviving spouse actively manages the farm

Check the "No" tox if you did not materingly participate if you checked "No" and you have a loss from this business, see Limit on Losses, blowing 100 you have a loss from this business activity but have currentlyear losses from other passive advivity losses, see the instructions for Form 8582, Passive Ac-

Limit on Losses. If you checked the "No obe on line F and you have a loss from 1895. Using a long of the and and a long of the are and a long passive activities only to the extent of income from passive activities only to For more details, get Pub 925, Passive Activity and At-Risk Rules tivity Loss Limitations

Line G

Capitalization rules apply if you produced and further preservat property or reside (see Eucophors) below) in some many state certain experters must be included in inventory costs or capitalized in the property and the stave of any indirect the property and the share of any indirect cases, you may be able to elect to currently deduct certain preproductive period as the property and preservation or productive period as the property and the stave of any indirect cases you may be able to elect to currently deduct certain preproductive period as Electron 10 Peducif Certain Preproductive Electron 10 Peducif Certain Preproductive

Exceptions. These rules generally do not Period Expenses below

expenses of raising animals,

3. expenses of replanting cartain crops if they were lost or damaged by reason of freezing temperatures, disease, drought, pests, or casualty 2. expenses of producing any plant that has a preproductive period of 2 years or less, or

Note: Exceptions 1 and 2 above do not apply to fax shelters, farm syndicates, or partnerships a required to use the accinal method of accounting under Internal Revenue Code section 447 or 448

In Part I show income received for items listed on lines 1 through 10. Count both the cash actually or constructively received and the fair market value of goods or other property received for these items

If you recolded a price election to deduct perpondictive general expenses for annuals, your must continue to apply the alternative approaches to price and the services of progression must to gropeway passed in service while your election was in effect. Also, fuce while your election was in effect. Also, deduct will have to be recaptured as odniary morrie where you dispose of the animals. If you recoked a prior election to use the simple marial perior of a principle and any continue to amonte the costs of raising the costs of raising thraite beet of dainy cathle, you must

income is constructively received when it is credited to your account or set aside for you to use

if you ran the farm yourselt and received rents based on farm production or crop shares, report these rents as income on line

Election To Deduct Certain Preproductive Period Expenses. If the periodicitive period of any plant you produce is more than the everyease strike than capitalise them but you may not make this election for the costs of planting or growing critis or almond groves that are incurred before the end of the that is a very your planted them in their permanent grove.

You can show that you sold the livestock only because of the drought

Your main business is farming

lowing apply

Your area qualified for Federal aid

If you sold investock because of a drought, you can count the income from the sale in the year after the drought, instead of the year of the sale. You can do this if all of the follows.

Because of Drought

Sales of Livestock

If you received information returns (Forms 1999 or CCC-189) showing amounts paid to you, first determine if the amounts are to be morbided with item income Their, use the following that to determine where to report the rocome on Schedule F. Include the Form 1999 or CCC-182 amounts with any other income reported on that line. Note: In the case of a partnership or S cor-conding, the dector must be made by the partner or shareholder. This election may not be mede by the stiblings, land syndicates, or partners in partnerships required to use the crucial method of accounting under intenal Revenue Code saction 441 or 448

If you make the election to deduct prepring the confidence expenses for plants, any gain you realize when disposing of the plants is ordinary income up to the emount of the perpring oductive expenses you deducted Also, the alternative depectation names apply to property oldeed in service in any tax year your elections in effect Unless you obtain the consent of the RRS, you must make this election of the first a year in which you engage in a farming business innolwing the production of property subject to the capitalization nues. You may not recoke this election with

Forms 1099-G or CCC-182 (for disaster payments) Forms 1099-G or CCC-182 (for other agnicultural program payments)

Form 1099-A Form 1099-MISC (for crop insurance)

Form 1099-PATR

Information return

When Box Should Cheek If it you reoked a prior election for ammis and do not have ap once election for animals and do not have any eprochadrive period acepnese, check the "Does Not Apply" box on line G. Also check this box if you do not, or did not, have perioducities on if you are not eligible to make the election.

You may also receive Form 1099-MISC to their byces of nroome in his case, report to m whichever line best describes the room for example, if you received a Form 1099-MISC for custom naming work, include this amount on line 3. Custom hire imachine Check the "Yes" box if you are making the election to currently deduct your preproductive period ochenses. Also check the "Yes" box if you made this election in a prior year. Check the "No" box if you are capitalizing your preproductive pendod expenses. Also check the "No" box if you chose to capitalize them in a prior year.

Lines 1 and 2

work) income "

Line 4

Courtion: If you are eligible to make this elec-tion but you do not check any of the boxes on time G and you deduct these expenses, ou are treated as having checked the "Yes" box

On line 1 show amounts received from sales of Investock and other items bought for resale On line 2 show the cost or other basis of the livestock and other items you actually sold

Show amounts received from sales of livestock, produce, grains, and other products you raised

Lines 5a and 5b

Income—Cash Part I. Farm

Method

If you received distributions from a cooper-are in 1991, you should receive Form 1080-PATR. On line 3 show your folial dis-tributions from cooperatives. This includes patromage dividends, nompatromage distribu-tions, per-unit retain allocations, and re-demption of nonqualified notices and per-unit retain allocations.

Show patronage dividences (distributions) received in cash, and the dedition amount of usualised written hotices of altocation if you confined written hotices of altocation if you confined written hotices of altocation if you confined written value of the property report the fair market value of the property received pre-fund retains and an amendating cooperative. If you received pre-fund retains for the amount of tash I you we coved qualified per minound of tash I you when we safely defined per minound of the confined per minound of the certificates.

Do not include as income on line 5b per-troage dividends from buying personal of family items, capital assets, of deprecable sessis. Either these amounts on line 5e only if you do not report petronage dividends from these tenns as incomes, you must sub-treat the amount of the dividend from the cost or other basis of intese items.

Lines 6a and 6b

Information Returns

Enter on line 6a the TOTAL of the following amounts. These are government payments you received. Usually reported to you on Comm 1098-0. You may also receive from CCC-182 from the Department of Agriculture made to you.

- Price support payments
- Diversion payments
- Cost-shere payments (sight drafts)
 Payments in the form of matenals (such as fertilizer or lime) or services (such as gradming or building dams)

Line 5a Line 7b Une 8a

Face value of commodity credit certifica-tes (often called "genenc" or "PIK" certific-

On line 6b report only the taxable amount For example, if you qualify to exclude payments received under certain cost-shanng conservation programs (see Pub 225), do not include these payments on line 6b.

Line 6a Line 8a

Lines 7a through 7c

Commodity Credit Corporation (ICC) in Clours. Generally, you do not report CCC loans. Generally, you do not report CCC loans proceeds as income. However, if you pleage part or all of your production to the loans proceeds as morome into leave the the loans proceeds as morome into leave the cop. I you make this election for made the election in a prior year), report loan proceeds you received in 1991 on line 7 a and attach leaves a statement to your return showing the delibility of the loan(s).

If you made the election in a prior year to report long proceeds as income, be sure you checked the "Yes" box on line E. Otherwise check "No" See the instructions for line E. What if I Forfeited e CCC Loan? Include the full amount forfeited on line 7b, even if you reported the loan proceeds as income

If you did not elect to report the loan proceeds as income, also include the forteited amount on line 7c.

If you did elect to report the loan proceeds as income, you generally will not have an endry on line 75. But if the amount forfeited is different from your basis in the commodity, you may have an entry on line 7c.

What if I Repaid a CCC Loan With CCC Certificates? Include on line? Ib the amount of any CCC loan you repaid with cartificates, even if you reported the loan proceeds as income.

If you did not elect to report the CCC loan proceeds as norme, included on line 1°C the amount of the beau your repaid with the certificate mitters of the beau your repaid with the certificate your bases in certificates as the face when of the certificates to unfolded as income, or the amount you paid for them. If you elected to report the loan proceeds as income, do not include on line 7c the amount of the loan you repaid with the certificates

For more information on the tax consequences of electing to report CCC loan proceeds as income, forfeting CCC loans, and repaying CCC loans with certificates, see Pub, 223.

Lines 8a through 8d

proceeds in the year you recave than Fed-proceeds in the year you recave than Fed-ed and crop dissated payments are trialled as **N** in crop insurance proceeds. However, elect 10 p. For make this election, critical to your yelling. For make this election, critical to your yelling. See Pub. 253 for a description of the pro-ceeds for which are electron or may be made in and for what you must include in your staller.

Generally, if you elect to defer any eligible crop insurance proceeds, you must defer all such crop insurance proceeds (including Federal disaster payments)

Enter on line 8b the taxable amount of the proceeds you received in 1991. Do not include proceeds you elect to include in moome for 1992. Enter on line Baithe TOTAL crop insurance proceeds you received in 1991, even if you elect to include them in income for 1992.

Enter on line 8d the amount, if any, of crop insurance proceeds you received in 1990 and elected to include in income for 1991.

Line 9

Enter on this line the income you received for custom hire (machine work)

Line 10

Use this line to report income not shown on lines 1 through 9 For example, include the following income items on line 10 most federal impation subsidies, see Pub 225

Bartanng income

e Income from discharge of indebtedness Generally, if each its carcaled or frogren, you must include the carcaled amount in income However, cefain as obsert larmers may exclude from income descharged qualified farm includer minimum on whether your must include minicome any discharge of indebtedness, see Pub 225.

State gasoline or fuel tax refund you got in 1991

 The amount of credit for Federal tax on fuels claimed on your 1990 Form 1040 The amount of credit for alcohol used as a fuel thet was entered on Form 6478.

Playor the see of commodity futures con-tect you from price of they were made to pro-ted; you from price of theyges. These are a found to business meaner and are consist-ered mediges. Enter any profit on line 10 if you had a loss a la closed futures contract. show it as a minus amount.

Caution: For property acquired and hadging positions established, you must clearly identify on your books and records that the transaction was a hadging transaction.

burchese or sales contracts ere not true hedges it they offsel foeces that already occurred. If you bought or soid commodify furse, with the hope of making a point due to tevorable proce changes, do not report to the point of loss on this line. Report it on Form 6781.

Part II. Farm Expenses

Note: Certain costs must be capitalized if you produced real or langule personal property or acquired property held for areale Special unles apply to the capitalization of inferest and certain farm costs. See the instructions for line G for more details

Do not reductions on lines 12 through 35e by the preproductive period expenses you are inquired to capitalize the state offere the total amount capitalized in parameters on line 35f. See Preproductive Productives and En Do not deduct

 Personal or living expenses (such as taxes insurance or repairs on your home) that do not produce farm income Expenses of raising anything you or your family used

 The value of animals you raised that died Loss of inventory Personal losses

If you were repaid for any part of an ex-pense, you must subtract the amount you were repaid from the deduction Prepaid Farming Expenses. Generally, if

you use the cash mention at a connection of you use the cash mention and sold of your formed receivers are seen as the cash mention and sold your other deductible farming attendance of the receivers and other small arm supplies are deductible only in the year has you actually use them. The cost of pourly, bought for use in the the useful must be soread as a promise of the useful file of the boulty, whichever is less. The cost of boulty bought for resale is dead the the year the boulty is sold or otherwise disposed of for an exception to that n

Line 13

You can deduct the actual cost of nunning your can of husbus, of take the standard mileage rate You **must** use actual costs if you did not own the vehicle or if you used more than one vehicle simultaneously in your business touch as in fleet operators).

If you deduct actual costs, morited on the 13 he business portion of expenses for gas olive et la pass a mourance or incernation of the pass and on the 27 and ret of issue payments on line 27 and of each mile of business use Add to each mile of business use Add to

For more details, get Pub. 917, Business Use of a Car this amount your parking fees and tolls

Note: If you claim any car or truck expenses (ectual costs or the standard mileage rate), you must complete Part V of Form 4562

Line 15

Amounts you spent to conserve soil or water, or or pervent recorson of your land can be deducted only if the expenses are consistent with a conservation plan approved by the Soil Conservation Service (SCS) of the Deforment of Agriculture for the area in which

Page 70

8

your land is located if no plan exists the expenses must be consistent with a plan of a comparable state agency. You must attach form 8645, Soil and Water Conservation. Plan Centrication to your return if you claim.

Line 23

Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot impation systems

Do not deduct more than 25% of your goes income from farming electioning certain gass store from farming electioning certain gass from selling assets such as farm machinery and radii if your cooperation expecses are more than the limit carry the cress over to lidewing years. Affacts a copy of the original Form 8645 to your return for each carryover year you claim the deduction.

Line 16

Enter amounts paid for custom firther or machine work (the machine operator furnished the equipment). Do not include amounts paid for rental or lease of equipment that you operated yourself, report those amounts on line

Line 17

Interest Allocation Rules. The tax treatment of interest separcia effects obeyinding on its type. For example, personal interest and investment interest are all treated differently. Tinstees fellocate at all treated differently. Tinstees fellocate to Tinstees successes on its obserted only underest accesses on its obserted on the control time of your treatment. These nuise could affect on the treatment. These nuise could affect to Mor much interest you are allowed to deduct on Schedule. You can beduct depreciation of buildings improvements cars and trucks machinery and other farm equipment of a permanent

Generally you allocate interest expense by tracing how the proceeds of the loan are used Get Pub. 535, Business Expenses. for details

Do not deduct depreciation on your home furniture or other personal items, land, livestick you bought or raised for resale, or other property in your inventory.

If you paid interest on a debt secured by your main home, and any of the proceeds in from that debt were used in your farming business see Pub 535 to figure the amount that is deductible on Schedule F. If you have a mortgage on real property E in your harming business (pine than nyour main home), entire on line 24a the finence est you paid for 1991 to banks of other fine hand in stitutions for which you required. Note: If the recipient was not a financial in-stitution or you did not receive a Form 1098 from the recipient, report your mortgage in-terest on line 24b.

You may also choose under internal Revened obtained of the cost of certain hangible property you bought in 1991 for use in your business. See the markindrost for Schedule C from 1940), line 13 for more details, including also you must complete and attach form seeks.

il you pad \$600 or more of interest on this mortgage, the expent should sard you a mortgage, the received from you during the properties of the properties o

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 26. Examples are accident and health plans group term life insurance and depen-

plans group term life insurance dent care assistance programs

If you and a least one other person (other than your spouse if you life a print return) were liable for and post orderest on the mort-gage and the other person received the Form (1998, report-your share of the miterast on line (1998, report-your share of the miterast on line in the person who may the name and address of the person who received the Form (1998) in the life finding has it to line 240 write. 'See a shapped may,

ductions See more details

On line 24b enter the interest on other loans related to this farm. Do not deduct interest you prepared in 1991 for later years include only the part that applies to 1991.

Generally you cannot currently deduct expenses for feed to be consumed by your wivestock in a later tax year See **Prepard Farming Expenses**, earlier

Line

Enter amounts you paid for farm labor minus the amount of any jobs credit you claimed Do not include as freight paid the cost of transportation incurred in purchasing livestick held for resale instead add these

on Form 5884. Do not include amounts paid to yourself costs to the cost of the livestock, and deduct them when the livestock are sold

Count the cost of boarding farm labor but not the velue of any products they used from the farm. Count only what you paid household help to care for farm laborers.

Deduct premiums paid for farm business in-surance on line 23 Deduct on line 18 amounts paid for employee accident and health insurance Do not deduct amounts credited to a re-serve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability

Caution: If you provided taxable finge benefits to your employees, such as personal use of a car do not include in farm labor the amounts you depreciated or deducted else where

Line 26

Lines 24a and 24b

Enter your deduction for coninbutions to employee pension, profit-shering, or annuty plans if the plan included you as a self-employed person, see the instructions for Schedule C (Form 1040), line 19

Lines 27a and 27b

If you rented or leased vehicles, machinery, or equipment hefter on line 22 the business portion of your rental cost But if you based we where for et em of 30 days or orner, you may have to reduce your deduction by an inclusion emount. For details, see the instructions for Schedule C (Form 1040), line 20a.

Enter on line 27b amounts paid to rent or ase other property such as pasture or farm

Line 28

Enter what you paid for repairs and maintenance of farm buildings, machinery, and equipment. You can also include what you paid for tools of short life or minimal cost, such as shovels and rakes.

Do not deduct repairs or maintenance on your home

Line 32

Real estate and personal property taxes on farm business assets. You may deduct the following taxes

Social security and Medicare taxes you again to mark what you are equived to with noid from farm employees; wages and any fedraal unemployment as pard To deduct one-half of your self-employment its. see the instructions for Form 1040, line 25.

You made the election on line G to currently deduct your praproductive penod expenses (you checked the "Yes" box)
 You checked the "Does Not Apply" box on line G.

Federal highway usa tax

Do not deduct:

 Federal income taxes Estate and giff taxes

Do not incubble on the 18 are, contributions to unadic on you'd behalf as a self employed person to an accident and health plan of for group term life misurance. You may be able to deduct on From 10'd0 line 28, part of the amount you bead for health insurance on behalf of you'self your spouse and dependents even it you do not fine the age your defendence on accidence self to you of the present of the present

• Taxes assessed for improvements, such as paving and sewers

For more information, see the instructions for line G and Pub 225

 State and local sales taxes (freat them as part of the cost of the property) Taxes on your home or personal property Other taxes not related to the farm busi

Line 37

Line 33

Enter what you paid for gas, electricity water, etc., for business use on the farm. Do not include personal utilities.

You cannot deduct the base rate (including taxes) of the first telephone line into your residence, even if you use it for business

te instructions for **Schedule C** (Form line 25

44-Riak Rules. Ganarally, if you have (s) a doctor from a farming activity, and (b) amounts in the activity for which you are not at risk, you will have to complete Form 6189, At-Pisk Limitations, to figure your allowable loss.

include all ordinary end necessary farm ex-penses not deducted elsewhere on Sched-ule F, such as advertising, office supplies, etc. 35a through 35f

The strick rules generally limit the amount of loss (including less on the disposation of assets) you can claim to the amount you could actually soe in the activity. The Check Box 38b if you have amounts for which you are

Amortization. You can amortize qualifying forestation and reforestation can reforestation and reforestation case over en 84-mortin period You can also amortize certain business safuto costs voer a period of all least 60 months. For more details, get Pub. 535. For amortization that pagns in 1991, you must complete and affect Form 4682.

• Amounts borrowed for use in the activity from a person who has an interest in the ectuiry. Other then as a creditor, or who is related, under internal Revenue Code section 45(b)(3), to a person (other than you) having soch an interest.

You should not have a "263A" entry on line 35f it enty of the following applies

You checked the "No" box on line G, but did not have any preproductive penod ex-penses in 1991.

delayed

For more details, get Pub. 925, Passive Activity and At-Pisk Rules. Also see the instructions for Form 6198.

ncome—Accrual Part III. Farm

If you use the accusal method, report farm recome when you sam it, not when you receive it, denerally, you must invention you manning and crops if you use his method Galf Puo, 538, Accounting Pendos and Methods (or exceptions, invention methods, how to change methods of accounting, and

for rules that require cartain costs to be cap-italized or included in inventory

Part I. lines Lines 40a through 42c See the instructions for through 7c

Lines 44 and

See the instructions for Part I, lines 9 and 10

Enter the amount you received from the sales of livestock, produce, grains, and other products you raised

Nonrecourse loans used to finance the ac-tury, to acquise proberty used in the actum, or to acquise the actum, that are not se-uced by you town property (other than prop-erty used in the actum) (However, there is an exception for certain nonrecourse financ-ing borrowed by you in connection with hold-ing real property.)

At-Riar Lose Deduction. Any loss from this ectivity that was not ellowed as a deduction last year obsause of the at-nosk rules is treated as a deduction ellocable to this actumb in 1991.

Bed Debta. Cash method taxpeyers can deduct bed debts only if the amount was previously included in moome. See the instructions for Schedule C (Form 1040), line 9.

 Cast, properly, or bornwed amounts used in the activity (or contributed to the activity, or used to acquire the activity) that activity, or used to acquire the activity) that stop-loss agreement, or other aminal ar-siop-loss agreement, or other aminal ar-and insulance agents (or itselfing). Travel, Mesta, and Entertainment. Generally, you can decker expenses for farm business reads and 60% or your business medis and entertainment. But there are exceptions and limitations. See the instructions for Schedule C (Form 1040), fines 24a through etc.

If all amounts are at nek in the business. etcik 18 at 38 and enter your loss on line 37. But it you answered "Not" to Oversion F. you may need to compiler Form 8882 to figure your allowable losss to enter on line 37. See the Instruction's for Form 8582 for more defauls.

If you checked Box 38b, get Form 6198 to determine the amount of your deductible loss and enter their amount of your deductible loss and enter their amount on line 37 But if you answered "Vio" to Ouestine" your loss may be further limited. See the instructions for Form 582b. If your at his far amount is zero or less, enter zero on line 37 Be sure to effect Form 6198 to your return. If you effects Form 6198 to your return. If you chacked Box 38b and you fail the attach Form 6198 to your return if you chacked Box 38b and you fail the attach Form 6198. Increasesing of your fair return may be Preproductive Period Expenses. Enter in parentheses on line \$1,0 preproductive pend expenses in \$191 and you checkes that are capitalized if you had preproductive pend expenses in \$191 and you checked the No. box on line \$0 of Schedule F because you decided to capitalize these expenses, you MUST enter the folial of these expenses, you MUST enter the folial of these expenses, you may parenthe the folial of these expenses in parentheses on lies \$5 and wife 250xf. In the space to the left of the total.

Any loss from this activity not allowed for 1991 because of the at-risk rules is treated as a deduction allocable to the activity in 1992

If you entered an amount in parentheses on line 35f because you have preproductive period expenses you are capitalizing, submitted the amount on line 35f from the total of lines 12 through 35e. Enter the result on line

Method If you have a loss, the amount of loss you are deduct hay year may be limited Go on to line 30 before entering your loss on line 30. If you amwerd "No" to Question on Schedule F, also see the instructions for the 100 before the 100 before the 100 before 100 before

Section 9.

Other Information

Publications How To Get Forms and

Generally, we mail forms and schedules directly to you based on what seems to be ngift for you. Schedules and forms you may need are listed below. Also see the list of related publications

Other publications and forms referred to in the instructions are also available without cost from the Distribution charlef for your state (see the next page). See Pub. 910 for a compilet six of available publications.

You can order the following items from the IRS or get them at participating banks, post offices, or libraries

Schedule B for interest income if more than \$400, for dividends and other distributions on stock if more than \$400, and for answering the Foreign Accounts or Foreign Trusts questions.

instructions for Form 1040 and Schedules Schadule A for itemized deductions

Form 1040

Form 2119, Sale of Your Home
Form 2210, Underpayment of Estimated Tax
by Individuals and Fiducianes
Form 2441, Child and Dependent Care Ex-

Form 3468, Investment Credit Form 3903, Moving Expensas

Form 8283, Noncash Chantable Contribu-

Schedula 2 for Form 1040A filers to report child and dependent care expenses

Schedule 1 for Form 1040A filers to report interest and dividend income

Schadula EIC for the earned income credit Instructions for Form 1040A and Schedules

Form 1040A

You can photocopy the following items (as well as those listed above) at participating libraries or order them from the IRS

Instructions for Form 1040EZ

Form 1040EZ

Schedula 3, Credit for the Elderly or the Dis-abled for Form 1040A Filers

Schedule C, Profit or Loss From Business

The following publications can be ordered from the IRS, or you can read or photocopy them at participating libranes

Detach at this line Order Blank

Instructions, and **Circle Desired Publications**

We will send you two copies of each form and one copy of each publication or set of instructions you circle. Please cut the order blank on the obtred ine and be aura to print or type your name and address accurately on the other side.

To help reduce waste, please order only the tensy by unlink you will need to peleare your return. Use the blank spaces to order thems not listed. If you need more space, additional items you need additional items you need.

334 Tax Guide for Small Business 463 Travel, Entertainment, and 8 Schedule R, Credit for the Elderly or the Disabled Schedule SE, Self-Employment Tax Form 1040-ES, Estimated Tax for Individu-els

Exemptions, Standard Deduction, and Filing Information

Tax Information for Divorced or Sepa-reted Individuels

Medical and Dental Expenses

20 20

Tax Withholding and Estimated Tax Educational Expenses

Moving Expenses

505 521 523 524 527 527

Travel, Entertainment, and Giff Ex-

Form 1040X, Amended U.S Individuel Income Tax Return

Form 2106, Employee Business Expenses

Tax Information on Selling Your Home Credit for the Elderly or the Disabled Taxable and Nontaxeble Income Residential Rental Property (Including Rantel of Vacation Houses)

> Form 4868, Application for Automatic Extansion of Time To File U.S. Individual Income Tax Return. Form 4562, Depreciation and Amortization

Form 8332, Release of Claim to Examption for Child of Divorced or Separated Parents Form 8582, Passive Activity Loss Umitations Form 8822, Change of Address

Guide to Free Tax Services (includes a list of publications)

Eemed income Credit

910

Tax Rules for Children and Dependents

Business Use of a Car

Individual Retirement Arrangements

Highlights of 1991 Tax Chenges Tax Informetion for Older Americans

528 528 554 588

Miscellaneous Deductions

Publications

 Your Rights as a Taxpayer Schedule D, Capital Gans and Losses Schedule E, Supplemental Income and Loss Schedule F, Prott or Loss from Farming

17 Your Federal Income Tax

Pub 590	Pub 596	Pub 910	Pub 917	Pub 929	
Pub 508	Pub 521	Pub 523	Pub 525	Pub 527	Pub 529
8582 & Instructions	8822	Pub 1	Pub 17	Pub 334	Pub 463
2210 & instructions	2441 & instructions	3903 & Instructions	4562 & instructions	4868	8283 & instructions
Schedule 3 (1040A) & instructions	1040EZ	Instructions for 1040EZ	1040-ES (1992)	1040X & Instructions	2106 & Instructions
Schedule F (1040)	Schedule R (1040) & instructions	Schedule SE (1040)	10404	Instructions for 1040A & Schedules	Schedule 1 (1040A)
1040	instructions for 1040 & Schedules	Schedules A&B (1040)	Schedule C (1040)	Schedule 0 (1040)	Schedule E (1040)
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Pub 553

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2119 & Instructions

Schedule Schedule 2 EIC (1040A (1040A) or 1040)

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Call the IRS With Your

If the instructions to the tax forms and our free tax publications have not answeed your question, please call tos TOLL-FREE. "Tolk-free" is a telephone call for which you pay only local changes.

ax Question

Choosing The Right Number

Use only, the number issted on this page for your area. But a local cryfuruther only if it is not a long distance call for you. Please do mort dia! "Isodo" when using a local cry number. However, when daining from an area that does not have a local number, be sure to dia! "1800" before calling the foil-free number.

Before You Call

Remember that good communication is a two-way process. INS representatives care about the quality of the service we provide to you, our clastiformer. You can their use provide accurate, complete answers to your tax their onestions by having the following information available.

The tax form, schedule, or notice to which your destinor leafles.
 The facts about your particular situation the answer to the same question often varies from one taxpayer to another because they can one taxpayer to another because they can be cleimed as a dependent, etc.)
 The name of any IRS publication or other source of information that you used to look for he asswer.

Before You Hang Up

It you do not fully understand the answer you receive, or you leet our representative may not fully understand your duestion, our representative needs to work uits. The representative needs to work uits. The representative her bapoy to take the additional mine required to be sure for she has answered your question fully and in the manner that is most helpful to you.

By law you are responsible to paying your fast state of Federal income tan II we should make a size of Federal income tan II we should make a service of a size of the payment of the correct tan Should fins occur, however, sure that IRS representatives give account or correct as size as service its established by the second IRS representative sometimes size as on their resentative sometimes issues in an television of the size of the si

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Toll-free tax help telephone numbers

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Use only the number listed on this page for your area Use a local city number only if it is not a long distance call for you Please do not det et "Loo" when using a local city number. However, when deling from an area that does not have a local number, be sure to die! "1-600" before calling the foil-fee number. Topic numbers are effective January 1, 1992 A complete list of these topics is on the next page Touch-tone service is available 24 hours a day, 7 days a week Anday or pulse dial service is available Monday through Fnday during regular office Select, by number, the topic you want to hear For the directory of topics, listen to topic no. 323. Have paper and pencil handy to take notes Call the appropriate phone number listed If you have a touch-tone phone, immedi-itely follow the recorded instructions, or If you have a rotary or pulse dial phone, want for further recorded instructions. Choosing The Right Automated Refund Information Recorded Tax Fele-Tax? Information Number on this page

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Pennsylvania
Philadelphia, 5/4-9900
Pritaburgh, 281-0112
Elsewhere I-800-829-1040

The IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before call-ing back.

Recorded Tax Informetion includes about 140 topics of tax information that arower many Federal tax questions. You can listen to up to three topics on each call you make

Autometed Refund Information is available so you can check the status of your refund

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What Is

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Illinois Chicago, 886-9614 In area code 708, 1-312-886-9614 Springfield, 789-0489 Elsewhere, 1-800-829-4477 Ideho 1-800-829-4477

Be sure to have a copy of your tax return available since you will need to know the first scoal security number shown on your return, the filing status, and the exact amount of your return

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1991	OMB No. 1846-0086	47 Enter the amount from line 16.
and compe	Your social security oo.	() () () () () () () () () ()
Last name	Spouss's social security no.	
How addres number and street of New have a P U box see page 16. Apt no	For Privacy Act and Peperwork	check here of flyou are married filing seperately and your spouse files Form 1040 and itemizes deductions, see page 37 and check here 18c
is the more positiffice state and 21P code of you have a foreign address see page 18 to	Reduction Act Notice, see page 3.	19 Enter the standard deduction shown below for your filing status. But if you charked one have on tine 18s on to no see 37 to
Presidential Election Campaign Fund (see pags 17) Do you want if to go to this fund. If joint return, dees your spouse want if to go to this fund?	Note: Checking "Yes" will not change your tax or reduce your refund.	find your standard deduction. If you checked box 18c, enter 0. Single—\$3,400 • Head of household—\$5,000
Single Married filing joint return (even if only one had income)	-	Married filing jointly of Qualitying Widow(er,—50,700) Married filing spell—\$2,82,60 Married filing 19 from line 17 (filing 19 in more than line 17 anter 0, 20
Married filing separate return. Enter spouse s octas security number above and a bouse's full name here ₱ Head of household (with qualifying person). (See page 18.) If the qual child but not your dependant, enter this child's name hare ▶ Qualifying widow(ar) with dependent child (year spouse died ₱ 19 —	If the qualifying person is a mount, and taxeble ad P 19 (See page 19.)	Multiply \$2,150 by the total number of exemptions claimed on line 6e. Subtrect line 21 from line 20. (If line 21 is more than line 20, enter -0)
Yourself, If your parent (or someons also) can claim you as a dependent on his side. return, do not thesk box 6s. But 19s sure to check his box on line 18b.	his or har tax No. of boxes 18b on page 2. Stand 60 to the control of the control	23 Find the tex on the amount on line 22. Chack it from: ———————————————————————————————————
(8) If age 1 or older, (4) Dependent's (4) dependent's occasionable to you		Complete and attach Schedula 2. 24s Credit for the elderly or the disabled. Complete and attach Schedule 3. 24h
	e Uved with you e didn't Uve	Add lines 24a and 24b. Thesa are your total credits. Subtrect line 24c from line 23. Iff line 24c is more than line 23, enter -0)
	to diverse or for the instructions esparation for the 22 on feet page (89)	27 Add lines 25 and 28. This is your total tax. 28 Total Federal income tax withheld. (If any
d If your child didn't live with you but is claimed as your dependent under a pre-1986 agreement, check here.	No. of other department of other hand on the Add outshers for the statement on the statement of the statemen	b 1991 estimated tax payments and amount applied from 1990 return. • Earned Income credit. Complete and
Total number of exemptions claimed. Wages, salarins, tips, act. This should be shown in Box 10 of your. W.9 form(s) (Attach Form(s) W.9)		attach Schedule EIC. 28c d Add lines 28a, 28b, and 28c. These are your total payments. 28d 20 Utilise 28d, and 28c. These are your total payments.
Taxable interest income (see page 28). (If over \$400, also complete and attach Schedule 1, Part 1.)	Step 8 Figure your	This is the amount you overpaid.
Tax-exempt interest. (DO NOT include on line 8s.) 8b Dividends. (If over \$400, elso complete and attach Schadule 1, Part II.) Total IRA 10b Taxable amount	6	30 Amount of line 29 you want refunded to you. 30 31 Amount of line 29 you want epplied to your 31 1993 estimated tax.
11b Taxable amount	10b Attach check or money order on top of Formia	32 If line 27 is more than line 28d, subtrect line 28d fro amount you owe. Attach check or money order for
and annutities. 11a (Viewpolities) 11a (Viewployment compensation (insurance) from Form(s) 1089-G. Social security 13b Taxable amount	W.Z. etc., on page 1	the "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1991 Form 1040A" on it. 32
benefits. 13a (see page 31). Add bnes 7 through 13b (far right column). This is your total income.	.no	the profits of party. Lecture that I have examined the return and accompanying abbelois and examinets, and to the bat of my knowledge and badieful that we served and complete. Declaration of papers to that the high set true, correct, and complete. Declaration of papers to the high the prepare and with confident and an analysis of the papers. I have recognised to the papers of the papers. I have recognised to the papers of the papers
Your IRA deduction from applicable worksheet. 15a Spouse's IRA deduction from applicable work. sheet. Note: Rules for IRAs begin on page 33. 15b	Keep a copy of this return for your records	ure if joint return. ROTH must eign! Date
Add lines 15a and 15b. These are your total adjustments. Subtract line 15c from line 14. This is your adjusted gross income. (If less than \$21,250, see "Earned income credit" on page 41.)		Preparer in Apparer in Preparer in Preparer in Occinity no reform ployed Drawn in a man to yours ET No ET No

Employer Entropyed reported to your W 2 forms in Dox 10 of fridude amounts that were provided reported to you as wages in Box 10 of friduce and dependent care benefit is Enter the amount forfested if say. See the instructions is an arrow of a subject person in the instructions in the care of a qualifying person. See the instructions for the care of a qualifying person. See the instructions for these amounts here were amounted at the end of 1991, you must enter your spouse is arred income. If your spouse was a full-time student or spouse is arred income if your spouse was a full-time student or lines 30 and 21 Enter the end of 1991, compare the amount for lines 30 and 21 Enter the end of 1991, compare the amount in lines 30 and 21 Enter the end of 1991, compare the amount in lines 30 and 21 Enter the smaller of the two amounts on lines 30 and 421 Enter the smaller of the two amounts on lines 30 and 421 Enter the end of 1991, compare the amount for lines 30 and 421 Enter the end of 1991, compare the amount for lines 30 and 421 Enter the end of 1991, compare the amount for lines 30 and 421 Enter the end of 1991, compare the amount for line 322 or 15 you were unmarred, enter the remainer of the two amounts on lines 30 and 421 Enter the smaller of the toloring. The amount from line 22 or a \$5.000 is Enter the end of 1991, compare the amount for line 422 or a \$5.000 is Excluded benefits. Enter here the emailers of the following. The amount from line 22 or a \$5.000 is Enter the end of 1991, compare the end of 1991. The amount from line 22 or a \$5.000 is Enter the end of 1991. The amount from line 22 or a \$5.000 is Enter the end 1991, include the result of the following of the amount from line 22 or a \$5.000 is Enter the end 1991. The amount from line 22 or a \$5.000 is Enter the end 1991, the end 1991 is Enter the end 1991. The amount from line 23 monthly the end 1991 is the end 1991 in the steal or for the line 1992. The amount from line 23 monthing the child and dependent care credit. All of this schedule.	Child and Dependent Care Expenses for Form 1040A Filers	s 1991	Part III 15 Enter the total amount of employer-provided dependent care benefits you received for 1991. This amount should be shown in
10 10 10 10 10 10 10 10	e in a	Your vocial security number	Employer. Box 22 of your W-2 formist in DON NOT include amounts that were provided reported to you as wages in Box 10 of Formist W-2.
Secretaria Complete this Complete this Secretaria	• If you are claiming the child and d	and II below	16
19 19 19 19 19 19 19 19	If you are not claiming the credit b		11
Second S	Saution: If you have a child who was sees than \$21,250, see page 51 of th		18
If you need more space, use the bottom of page 2 2 2 2 2 2 2 2 2 2	(a) Name (b) Addres	fying for EIN:	19
All you need more space, use the bottom of page 2) Add the amounts in colomin (a) of film e 1 Better the amount of qualifying persons cared for in 1991. You must Better the amount of qualifying persons cared for in 1991. You must Better the amount of qualifying persons cared for in 1991. You must Better the amount of qualifying questions. See page 33 for the definition of a qualifying persons. See page 33 for the definition of a qualifying persons cared for in 1991. You must Base shared the same home with the qualifying persons. They are doing so that the qualifying persons cared for in 1991. You must Better the amount of qualifying despense qualify. Better the amount of qualifying despense you neutred and actually paid in 1991. See page 54 to find out which expenses qualifying persons. If you completed Perry III on page 2. DO NOT ractude on this iron on yezcluded benefits a shoun on line 23 6 Enter 55.400 18,4800 if you pade 11 on page 2. DO NOT ractude on this care amounts of the care			 You must enter your earned income. (See the instructions lines 9 and 10 for the definition of earned income.)
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Note: If you good cosh uages of \$50 or more no colendor quarter to an individual for services performed in you have, you may the whome with the qualifying person is 3 See page 53 for the definition of a qualifying person is 3 See page 53 for the definition of a qualifying person is 3 See page 53 for the definition of a qualifying person is 3 See page 53 for the definition of a qualifying person is 3 See page 53 for the definition of a qualifying person is 3 See page 53 for the definition of a qualifying person is 3 See page 54 to find out the expense qualify in page 2. Do NOT include on 4 An it is the cary cardiaded benefits shoure on time 2.3 The set of 2.5 (0.0 5.4 8.00 for you paid for the care 5 It you completed Part II in page 2. The see page 54 to find out the cardial in page 2. The see page 54 to find out the cardial in page 2. The see page 54 for the secluded benefits shoure on line 2.3 Subtract line 6 from line 5. If line 6 is equal to or more than line 5. Stop Belfs, you cannot claim the credit. In the secluded benefits in any from line 2 and 2 for the 2. Subtract line 6 from line 5. If line 6 is equal to or more than line 5. Stop Belfs, you cannot claim the credit. In the 2 for the 2.0 months bere amounts on line 4 and 7 Enter the amounts on line 8 and 9 Enter the 2. Note: If you are married filling a joint return, you may enter your source and line 9 and 1 fearth of the two amounts bere amounts bere amount from the table below that applies to the amount on line 12. If his 12 in Decimal Another 12 mounts bere amount on line 12. If his 12 in Decimal Another 2 mounts bere amount on line 12. If his 12 in Decimal 2 mount from the table below that apples to the 2 mount on line 12. If his 12 in Decimal 2 mount from the table below that apples to the 2 mount on line 12. If his 12 in Decimal 2 mount from the 2 mount		of page 2)	disabled, see the instructions for lines 9 and 10 for the amount to enter $^{\circ}$
Enter the number of qualifying persons cared for in 1991. You must have shared the same home with the qualifying persons. See page 53 for the definition of a qualifying persons. Enter the amount of qualifying persons qualify. Cautinani I, you completed Part III on page 2. DO/OT include on the same home that is always a persons in the 23 of two completed Part III on page 2. DO/OT include on the same home that it is not excluded benefits shoun on line 23 of two or more qualifying persons. Enter \$8,300 is 48.00 if you paid for the care 5 of two or more qualifying persons. The excluded benefits if any, from line 23 of the excluded benefits, if any, from line 23 of two or more qualifying persons in the excluded benefits, if any, from line 23 of two or more qualifying persons of the care of the same than the same than the same than the same and 7 Enter the same and 2 for the government claim the created in the same shall be same and 10 Enter the same that of the the same amounts of the three amounts on the same of the same shall be same shall be same amount from from it ly tour square was a full-time student or deabled, see the instructions for the amount so the same amount form from the same of the two amounts here amounts on the same of the two amounts here amounts on the same of the two amounts here amounts on the same of the same same of the same same of the same same of the same of the same same of the same of the same of the same same of the same of the same same of the same same of the same same of the same of the same same of the same of the same of the same of the same same of the same same same same same same same sam	1	50 or more in a calendar quarter to an individual for services in must file on employment tax return. Get Form 942 for details	• If you were married at the end of 1991, compare the amounts on lines 20 and 21. Enter the smaller of the two amounts here
Enter the amount of qualified expenses you incurred and actually paid in 1991. See page 54 to find out which expenses qualify. This line any excluded benefits shown on line 23 Enter 53.400 143.800 of you paid for the care Softwo completed Part III on page 2, DO NOT include on the excluded benefits shown on line 23 If you completed Part III on page 2, enter the excluded benefits. If any, from line 3 If you completed Part III on page 2, enter the smaller of the ground the credit.) STOP HERE, you cannot claim the credit.) STOP HERE, you cannot claim the credit.) Compare the amounts on lines 4 and 7 Enter the smaller of the ground the credit.) Compare the amounts on lines 4 and 7 Enter the smaller of the ground to the cannot include thing a joint return, skip line 10 and go to line 11 If you are marred filing a joint return, skip line 10 and go to line 11 If you are marred filing a joint return, compare the amounts on lines 8 and 9 Enter the smount form the table below that applies to the smount on line 12 In this 12 in— All others, compare the amounts on lines 8 and 9 Enter the smount on line 12 Should be amount from the table below that applies to the smount on line 12 Should be amount from the table below that applies to the smount on line 12 Should be amount from 1900—18 000—28 000—28 000 21 11000—11 000 20 22 000—20 000 21 12 000—18 000 22 12 000—18 000 22 13 000—20 000 25 13 000—20 000 25 14 000—20 000 25 15 000—20 000 25 15 000—20 000 25 15 000—20 000 25 15 000—20 000 25 15 000—20 000 25 15 000—20 000 25 15 000—20 000 25		persons cared for in 1991. You must th the qualifying person(s). 3	 If you were unmarried, enter the amount from line 20 here 23 Excluded benefite. Enter here the smallest of the following The amount from line 19, or
paid in 1913 See page 5.4 to find out wind expenses quaity. This line only recluded benefits shown on line 2.3 This line only excluded benefits shown on line 2.3 This line only recluded benefits shown on line 2.3 If you completed Part III on page 2, enter If you completed Part III on page 2, enter If you completed Part III on page 2, enter If you completed benefits if any, from line 2.3 Subtract line 6 from line 5. (If line 6 is equal to or more than line 5. STOP HERE, you cannot claim the credit.) STOP HERE, you cannot claim the credit.) STOP HERE, you cannot claim the credit.) STOP HERE, you cannot claim the credit. STOP HERE, you cannot claim to store and the smaller of the credit. STOP HERE, you cannot claim the credit. STOP HERE, you cannot clai	4 Enter the amount of qualified	expenses you incurred and actually	• The amount from line 22. or
Enter \$2.400 (\$4.800 if you paid for the care of two or more qualifying persons). Enter \$2.400 (\$4.800 if you paid for the care of two or more qualifying persons). It you completed Part III on gagg_2_renter the excluded benefits, if any, from line \$2.3 6 Subtract line 6 from line 5. (If line 6 is equal to or more than line 5. 7 Subtract line 6 from line 5. (If line 6 is equal to or more than line 5. 7 Subtract line 6 from line 5. (If line 6 is equal to or more than line 5. 7 Subtract line 6 from line 5. (If line 6 is equal to or more than line 5. 7 STOP HERE, you cannot claim the credit.) Compare the amounts on lines 4 and 7 Enter the smaller of the 6 Source if you are not filing o joint return, skip line 10 and go to line 11 If you are married filing a joint return, compare the amounts on lines 8 and 10 Enter the amounts on lines 8 and 9 Enter the 11 Source compare the amounts here amounts on lines 8 and 9 Enter the 11 Source over amount from the table below that applies to the amount from the table below that applies to the amount from the table below that applies to the amount from the table below that applies to the smount on line 12 If line 12 is— Source over amount from the table below that applies to the amount from the table below that applies to the smount from the table below that applies to the smount on line 12 Source over amount from the table below that applies to the smount from the table below that applies to the smount from the table below that applies to the smount from the 12 is— Source over amount from the table below that applies to the smount from the table below that applies to the smount from the table below that applies to the smount from the table below that applies to the smount from the table below that applies to the smount from the table below that applies to the smount from the table below that applies to the smount from the table below that applies to the smount from the table the form that applies to the smount from the table below that applies to the smount fro	Cautinn: If you completed Part.		
If you completed Part III on page 2, enter the excluded benefits, it any, from line 23 STOP HERE, you cannot claim the credit.) Compare the amounts on lines 4 and 7 Enter the smaller of the two amounts here STOP HERE, you cannot claim the credit.) Compare the amount so lines 4 and 7 Enter the smaller of the gently that is a point return, you must enter your definition of earned income. If your spouse was a full-time student or disabled, see the instructions for the amount to enter? Stownes's earned income. If your spouse was a full-time student or disabled, see the instructions for the amount to enter? It you are married filing a joint return, compare the amounts on Inter 8, 9, and 10 Enter the smaller of the three amounts here smaller of the two amounts here amount from Form 1040A, line 17. Enter the decimal amount from the table below that applies to the amount on line 12 If line 12 is— Decimal Over over S20,000—22,000 S21,000—30 S20,000—22,000 S21,000—30 S21,000—30 S21,000—30 S21,000—30 S22,000—30 S23,000—30 S23,000—30 S23,000—30 S30,000—20 S30,000—20 S30—10,000 S30—10,000 S30—10,000 S30—10,000 S30 S30—10,000 S30—30,000 S30—300—30 S30—30,000			
Subtract line 6 from line 5. (If line 6 is equal to or more than line 5. Stop HERE, you cannot claim the credit.) Stop HERE, you cannot claim the credit.) You must enter your earned income. (See page 54 for the gefinition of earned income.) You must enter your earned income. (See page 54 for the gefinition of earned income.) If you are marred filing a joint return, you must enter your filing o joint return, you must enter your for the amount to enter.) If you are marred filing a joint return, compare the amounts on lines 8.9. and 10 Enter the amount to enter.) If you are marred filing a joint return, compare the amounts on lines 8.9. and 10 Enter the amounts on lines 8 and 9 Enter the 11 Enter the samount from Form 1040A, line 17. 12 Enter the amount from the table below that applies to the amount on line 12. Solution 30 S20000-22000 24 Solution 28 Solution 29 S20000-22000 23 Solution 29 S20000-22000 23 Solution 20 S20000-26000 23 Solution 30 S20000-26000 30 Solution 30 S2	6 If you completed Part III on pag		WHE "DCB." 24
Compare the amounts on lines 4 and 7 Enter the smaller of the two amounts here You must enter your earned income. (See page 54 for the defination of earned income.) Note: If you are married filing a joint return, skip line 10 and go to line 11 If you are married filing a joint return, you must enter your spouses a amend income. (I your spouse was a full-time student or disableds, see the instructions for the amount to enter.) If you are married filing a joint return, compare the amounts on lines 8, 3 and 10 Enter the amounts on lines 8 and 9 Enter the Enter the decimal amount from Form 1040A, line 17. 12 Enter the decimal amount from the table below that applies to the amount on line 12. If line 12 is— But not smooth from the table below that applies to the amount on line 12. If line 12 is— Solution Solut	7 Subtract line 6 from line 5. (If li	to or more than line 5,	through line 23. Then complete Part II of this schedule.
You must enter your earned income. (See page 54 for the defination of samed income.) Note: If you are not falling a joint return, skip line 10 ond go to line 11 if you are married filing a joint return, you must enter your spouse was a full-time student or disabled, see the instructions for the amount to enter.) If you are married filing a joint return, compare the amounts on lines 8, 9, and 10 Enter the smallest of the here amounts here and 10 Enter the amounts here. All others, compare the amounts on lines 8 and 9 Enter the smaller of the two amounts here. Enter the decimal amount from Form 1040A, line 17. 12 Enter the decimal amount from the table below that applies to the amount on line 12. But not smount on line 12. Solution 13.00 Solution 22.000 Solution 23.000 Solution 24.000 Solution 25.000 Solution 26.000 Solution 27.000 Solution 28.000 Solution 29.000 Solution 20.000 Solution 20.0000 Solution 20.000 Solution 20.0000 Solution 20.000			
Note: If you are married filing a joint return, skip line 10 and go to line 11 If you are married filing a joint return, you must enter your spouse's earned income. If your spouse was a full-time student or disabled, see the instructions for the amount to enter.) • If you are married filing a joint return, compare the amounts on lines 8, and 10 Enter the amounts here amounts here smaller of the three amounts here amounts here amounts here smaller of the two amounts here shall be compared to the two amount from Form 10404, line 17, 12 Enter the deemal amount from the table below that applies to the amount on line 12 If line 12 is— Decimal Warn Over over is— SO—10,000 SO—10,000 SO—00,000 S			
Spouse's earned filing a joint return, you must either your spouse's earned income. If your spouse was a full-time student or disabled, see the instructions for the amount to enter.) I you are married filing a joint return, compare the amounts on lines 8, and 10 Enter the smallest of the three amounts here amounts here amount from Form 1040A, line 17. 12 Enter the decimal amount from the table below that applies to the amount on line 12. If line 12 is— But not amount from the table below that applies to the amount on line 12. If line 12 is— But not amount from the table below that applies to the amount on line 12. So—10,000	Note: If you are not filing a joint	return, skip line 10 and go to line 11	
• If you are married filing a joint return, compare the amounts on lines 8, 9, and 10 Enter the smallest of the three amounts here smaller of the two amounts on lines 8 and 9 Enter the amounts here. Enter the amount from Form 1040A, line 17. 12 Enter the amount from from the table below that applies to the amount on line 12. If line 12 is— But not smount from the table below that applies to the amount on line 12. So—10,000 30 \$20,000—22,000 24 SO—10,000 29 \$20,000—24,000 23 12,000—13,000 28 \$26,000—26,000 21 16,000—16,000 27 \$26,000—26,000 21 16,000—18,000 26 \$28,000—No limit 20 18,000—20,000 25			
### Annual Content of the two amounts on lines of an all of the two amounts here ### Smaller of the two amounts here ### But not amount from the table below that applies to the amount on line 12 ### If line 12 is— ### But not amount from the table below that applies to the amount on line 12 ### But not amount from the table below that applies to the amount on line 12 ### But not amount from the table below that applies to the amount of the 12 is— ### But not amount from the table below that applies to the amount over over is— ### State	•	nt return, compare the amounts on	
######################################	All others, compare the amount of the amount of the two smooths in the two smooths i		
Enter the decimal amount from the table below that applies to the amount on line 12 If ine 12 inc. If ine 12 inc. If ine 12 inc. But not amount of the 12 inc. Social over over inc. Social ov		12	
Decimal amount If line 12 is— But not learned		the table below that applies to the	
But not ower over is—over is—o		1	
30 \$20,000—22,000 24 29 \$20,000—24,000 23 28 \$24,000—26,000 22 27 \$26,000—28,000 21 25 \$2,000—No inmit 20 25	But not over	But not over	
29 22,000—24,000 23 28 24,000—26,000 22 27 26,000—28,000 21 26 28,000—No limit 20 25	-10,000		
27 26.000—20.000 21 26 28.000—No limit 20 25			
26 28.000—No limit 20 25			
0.7		20	
11 above by the decimal amount on line 13. Enter the	14 Multiply line 11 above by the de		

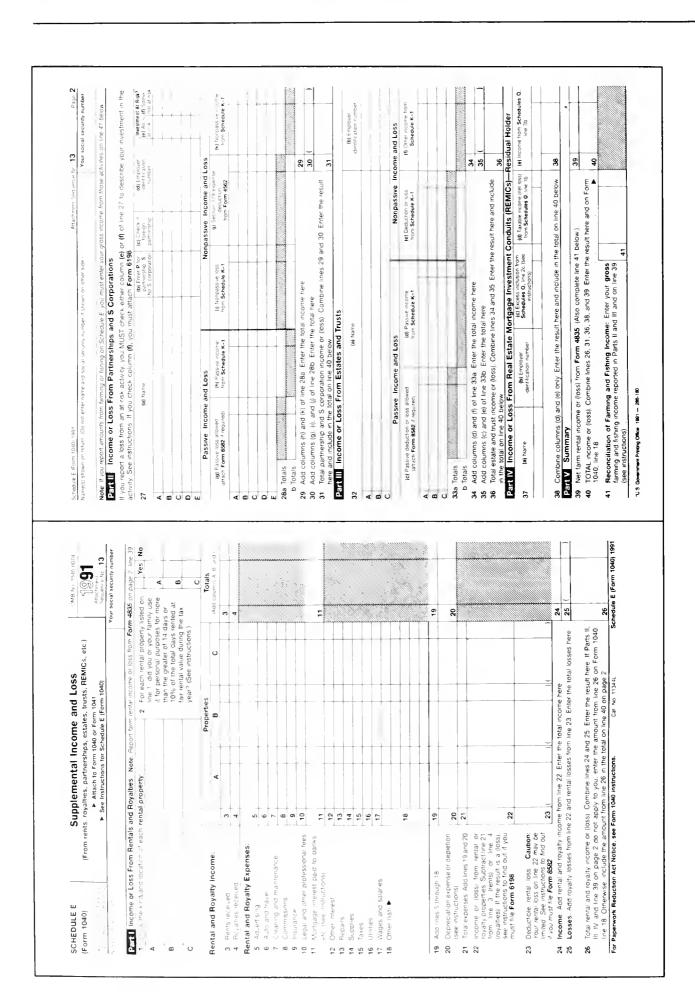
Form 1040A	Credit for the Elderly or the Disabled for Form 1040A Filers	r the Disabled 1991 ONBY: 110000	Part III	10 15	If you checked (in Part I): Enter:
nown in Form 1040A	rm tosus	Lour social security number	credit	ăă	
	You may be able to use Sc • You were age 65 or older	You may be able to use Schedule 3 to reduce your tax if by the end of 1991 • You were age 65 or older, OR • You were under age 65 you retired on permanent and total		0 8 6	Caution: If sou checked Box 2 4 5 6 or 9 in Port 1, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12
	But you must also meet ot.	But you must also meet other tests. See the separate instructions for Schedule 3		≌ ё 8 ∄	If you checked Box 6 in Part I, enter on Jine 11 the taxable disability income of the spouse who was under age 65 PLCS 55,000 Otherwise, and one age 65 PLCS 55,000 Otherwise.
	Note: In most cases, the IRS	Note: In most coses, the IRS can figure the credit for you. See page 39 of the Form 1040A instructions If your filing status is: Chack only one how		ΞÉ	you checked Box 5 in Part I i that you reported on Form 1040A For more details on what to include, see the instructions
Check the box for your filling status	Single. Head of household, or Qualifons widower!	d vou retired on p		21 = # #	If you completed line 11 above, compare lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10.
	Qualifying widoweri with dependent child Married filing a Joint return				t you land your spouse if 1) received in 1991 see ocial security benefits. pensions and any ty, or disability benefit income under any v
	Married filing a separate return	not live with your 8 on permanent and e with your spouse 9			i. (Even though these taxable, they must be e your credit.) If you the types of the types of Led on line 13a or 13c.
	If you checked Box 1, 3, 7, or 8, skip I All others, complete Parts II and III	If you checked Box 1, 3, 7, or 8, skip Part II and complete Part III oo the back. All others, complete Parts II and III.		14 E	Enter the amount from Form 1040A, line 17. 14 If you checked (in Part I): Enter.
Part II Statement of permanent and total disability Complete this	IF. 1 You filed a physicia or you filed a statem or you filed a statement. 2 Due to your continuable substantial gainful • If you cheeked this box.	IF: I You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement. AND 2 Due to your continued disabled condition, you were unable to engage in any substantial ganfial activity in 1991, check this box substantial ganfial activity in 1991, check this box I you checked this box, have your physician complete the following statement			80x 1 or 2 85.500 80x 3.4 .5. 6, or 7 85.000 80x 8 or 9 85.000 Subtract line 15 from line 14 If line 15 is more 16 Divide line 16 above by 2. 17
part only II vou checked box 2 4 5, 6, or 9 above	Physic I certify that was permanently and totally of dasabled on the date he or she	Physician's statement (See instructions at bottom of page 2.) I certify that Name of disabled person Name of disabled person disabled on the date he or she retired # December 31, 1976, or enter the date retired #		20 D P S P S P S P S P S P S P S P S P S P	Add lines 13c and 17. Subtract line 18 from line 12. If the result is zero or less, stop here, you cannot take the credit. Otherwise, go to line 21. Decimal amount used to figure the credit. Multiply line 19 above by the decimal amount (15) on line 20.
	Physician: Sign your name on either line A A The disability has lasted, or can be expected to last, continuously for at least a year B There is no reasonable probability that the disabled condition will ever improve	Physician: Sign your name on either line A or B below A The disability has lasted or can be expected to last, continuously for at least a year last, continuously for at least a year. B There is no reasonable probability that the disabled condition will ever improve least a year. Physicians name Date	Instructions for physician's statement	교 교 양 년 1 . 4	Enter the result here and on Form 1040A. Jine 24b 21 Starpayer.—If you retired after December 31, 1976, enter the date yoù retired in the space provided in Part 1976, enter the date yoù retired in the Physician.—A person is permanently and totally disabled if both of the following apply 1. He or she cannot engage in any substantial gainful activity because of a physicial or mental condition, and the disability has Jassed, or can be expected to last. 2. A physician determines that the disability has Jassed, or can be expected to last.

		TEET	Instructions for Point 1040EZ
1040EZ	1	Use this	Vour filing status is single Vour filing status filing at the end of 1991
	Use the IRS label (see page 101 If you don't have one, please print Please print your numbers like this. A A B A B B		s. and or less of Box
	ome: 1f coulous # PO Data we page 111. And no and 2D rede: 1f you have a ferrign address we page 111. as on the back. Also, see the		 You did not receive any advance earned income cridit payments. If you are not sure about your filing status, see page 6 in the booklet. If you have questions about dependents, see Tele-Tax topic no. 155; on page 25 in the booklet. If you can't use this form, see Tele-Tax (topic no. 152) on page 25 in the booklet.
	Form 1040E. Dookiet. Presidential Election Campaign (see page 11) None Chestar Their will Do you want \$1 to go to this fund? The second of the fund?	Completing your return	Please print your numbers inside the baxes. Do not type your numbers. Do not use dollar signs. Most people can fill out the form by following the instructions on the front. But you will have to use the
	1 Total wages, salarres, and tips This should be shown in Box 10 of your W.2 form(s). (Attach your W.2 form(s).)		monket it you'r received a scholaship on reformship ghattor or acception to your received assures and municipal bonds). Also, use the booklet if you received a 1099-1XT showing income tax withheld backup withholdings or if you had two or more employers and your total wages were more than \$53,400. ** Remember typen typed your neges, salanges, and type seen if you don't get a WZ from from ware members than the received in some than the received in our properties.
	 Taxable interest income of \$400 or less if the total is more than \$400, you cannot use Form 1040EZ. 		accounts at banks, savings and loans, credit unions, etc. even if you don't get a Form 1099-INT. If you paid someone to prepare your return, that person must also sign it and show other information. See page 15 in the bioklet.
Attach tax payment on top of Form(8) W-2		Standard	Fill in this worksheet to figure the amount to enter on line 4 if someone can claim you as a dependent teven if that person chooses not to claim you?
-	3 Add line 1 and line 2. This is your adjusted gross income. 3 4 Can your parents for someone else; claim you on their return?	worksheet	A. Enter the amount from line 1 on front
must check	Yes. Do worksheet on back, enter amount from line E here No. Enter 5,550.00 This is the total of your	for dependents	B, Maimum amount B. 550 00
_	standard deduction and personal exemption. 4	who	C. Cumpare the amounts on lines A and B above Enter the LARGER of the two amounts here
	5 Subtract line 4 from line 3 If line 4 is larger than line 3.	"Yes" on line 4	D. Maximum amount D. 3,400 00
	ld from Box 9 of		E. Compare the amounts on lines C and D above Bater the SMALLER of the two amounts here and on line 4 on from your as a demendent enter 5.550 00 on line 4.
	ount on line 5 to find your tax in the tax		This is the total of cour standard deduction (3.400,00) and personal exemption (2.150.00).
		Avoid common mistakes	1. Are your name, address, and social security number on the label correct? If not, did you correct the label? 2. If you didit get a label, did you enter your name, address (including ZIP code), and social security number in the species provided on page. 1 of Form 1040EZ?
	of the stage of th	This checklist is to help you	3. Didyou check the "Yes" haven fine 4 if your parents (or someone clse) can claim you as a dependent on their 1991 return (even if they chose not to claim you? If no one can claim you as a dependent and come they the "No" have.
- 1	amount you o're. Attach your payment for full amount payshe to the "Internal Revenue Serrore" White your name, address, social security number, daytune phone number, and "1991 Form 1040/62" on it.	make sure that your	4. Did you enter an amount on line 42 If you checked the "Yes" box on line 4, did you fill out the work-sheet, above to figure the amount to enter? If you checked the "No" box, did you the worksheet above to figure the amount to enter? If you checked the "No" box, did you
	I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.	out correctly	enter 5,530 til). 5. Did you eheck vour computations (additions, suhtractions, etc.) especially when figuring your taxable meme. Federal meome tax withheld, and your refund or amount you owe?
Keep a copy of this form			6 Did you use the amount from line 5 to find your tax in the tax table? Did you enter the correct tax on line ??
	X Your occupation		7. Did you attach your W-2 formist to the left margin of your return? And did you sign and date Form 1040EZ and enter your occupation?
		Mailing your return	Mail your return by April 15, 1992 . Use the envelope that came with your booklet. If you don't have that envelope, see page 19 in the booklet for the address to use

(Form 1040)	SCHEDULES A&B Schedule A—ItemIzed Deductions (Form 1040)	OMB No 1545-0074 Schedules A&B (Form 1040) 1991	o not enter name and social security number it shown on other side.)	OMB No 1545-0074 Page 2
Department of the Treasury Internst Revenue Service	(0) ➤ Attach to Form 1040. ►	Attachment Sequence No. 07	Control of the state of the sta	Attachment
Namels) shown on Form 1040	1040		Schedule B—Interest and Dividend Income	Sequence No. 0.
Medical	Caution Do not include expenses rein Medical and dental expenses (S	Part I Interest Income	in you Egylded more than 4000 in databalles eleves more to you word complete Baril List ALL miterast ecewed sense EE U.S. savings than 4000 in databalles 1899 (see page 43), you must complete Baril List ALL miterast ecewed in Paril II (you must exerce do more than 5000 in Lababal miterast income, you must state complete Paril II if you eceewed as a nontime, inferest that actually belongs to another parson, or you received or paid scruter interest on securiors.	Accusion of interest received the Part III. If you received crued interest on securities.
Dental Expenses		(See pages 15	transferred between interest payment dates, see page *5.	Amount
		and 43)	1 Interest income (List name of payer—if any interest income is from	
Taxes You Paid	5 State and local income taxes 6 Real estate taxes	T CONTRACTOR OF THE CONTRACTOR	seller-linanced mortgages, see instructions and list this interest lits!	
(See	7 Other taxes (List—include personal property taxes.) ▶ 7	Note: if you received a Form 1000.NT Event	E	
	Add lines 5 through 7. Enter the total	8 1099-IN FORTI		
Interest Von Pard	9a Home mortgage interest and points reported to you on Form 1098 9a. Nome mortgage interest not reported to you on Form 1098 (If	substitute statement, from a brokerage firm	£F	
(See	paid to an individual is how that person is name and address	list the tirm's name as the		
n n n	6	payer and enter the total interest shown on that	21	
Personal	10 Points not reported to you on Form 1098 (See	torm		
				2
deductible	required) (See		 Enter the excludable savings bond interest. if any, from Form 8815, line 14. Attach Form 8815 to Form 1040. 	3
İ	12 Add lines 9a through 11 Enter the total	12	4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ▶	4
Giffs to Charity	Caution: If you made a charitable contribution and received a benefit in return, see page 40	Part II Dividend	If you received mare than \$400 in grass dividends and/or other distributions on stock, you must comp If and III, If you received, as a nominee, dividends that actually belong to another person, see page 43	c, you must complete Parts son, see page 43
		lucome	Dividend Income	Amount
page 40)	14 Other than cash or check (You MUST attach Form 8283	(See	5 Dividend income (List name of payer—include on this line capital gain distributions, nontaxable distributions, etc.) ▶	
	15 Carryover from prior year 16 Add lines 13 through 15 Enter the total	and 43)		
Casually and Their Losses 17	i .	21		
Moving	1	Note: If you received a Form 1099-DIV, or	Ε	\$
2000	Moving expenses (anath roll) 5505 of 55051) (See bade 41)			
Job Expenses 19 and Most Other Miscellaneous	9 Unreimbursed employee expenses—job travel dues job education, etc. (You MUST attach Form if required. See instructions.) ▶	statement, from statement, from a broketage frim, list the frim's name as	Ε	
crions	20 Other expenses (investment, tax preparation, safe deposit box etc.) List type and amount ▶	the payer and enter the total		
(See page 41 for	50	dividends shown on that	And the amounts on line 5	9
	Add lines 19 and 20	ELO	Capital gain distributions Enter here and on Schedule D*	
	22 Enter amount from 1040 line 32 22 22 23 23 23 24 296 021 23		8 Nontaxable distributions (See the inst for Form 1040, line 9) 8	6
	24 Subtract line 23 from line 21 Enter the result. If less than zero, enter -0-	24	Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9	10
Other Miscellaneous Deductions	25 Other (from list on page 41 of instructions). List type and amount ▶ . ▶	25	"If you received capital gain distributions but do not need Schedule D to report an see the instructions for Form 1040, lines 13 and 19 and 19 and 19 are the instructions for Form 1040, lines 133 and 1940 to the page 1940 of interest or dividends, OR if you had a foreign account if you received more than \$400 of interest or dividends, OR if you had a foreign account.	any other gains or losses.
	26 • If the amount on Form 1040, line 32, is \$100,000 or less (\$50,000 or less if marned fluing separately), add lines 4 8, 12, 16, 17 18, 24, and 25 Enter the total here	Fart III Foreign Accounts	grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III. 11a. At any time during 1991, did you have an interest in or a signature or other authority over a financial account. Secretarises account to other intransical interests.	<u>a</u> <u>a</u>
Deductions	han enter			-22.1)
	Caution: Be sure to enter on Form 1040, line 34, the LARGER of the	(See	12 Were you the grantor of, or transferor to, a toreign trust that existed during 1991, whether or not you have any beneficial interest in it? If "Yes," you may have to tile Form 3520, 3520-A, or 926	whether or not 7////27/7.

A Firing B siess without and product or service (see instructions).	Partnerships, joint ventures, etc., must file Form 1065	Patrachment A	Park IIICost of Goods Sold (See Instructions 33 Inventory at beginning of year III offseen from last year 34 Durchages less one of your waterward for passonal real	Cost of Goods Sold (See mstructions)	n.enfony attach explanation	33
TO BEST OF DESCRIPTION OF THE PROPERTY OF THE	-1-	4		salary paid to yoursett		35+
a E. 3380		B Enter principal business code drom page 2 ▶	37 Other costs 38 Add lines 33 through 37			38
Name of the last o		D Employer ID number (Not SSN)		Inventory at end of year. Cost of goods sold. Subtract line 39 from line 38. Evier the result here and on paye. 1	ine 4	39
Bus less address including suite or room to. •	1		Locate the major category that bes	Principal Business or Professional Activity Codes major category that best describes your driving Within the major contents that is the principal space of varior state or accurate factors.	odes major category select the activity of Enter this 4-digit code on page.	enge that most closely dentities that in the R. For example real enails
unting method (1) Cash (2) _ Accrual	(3) □ Other (specify) ▶		agent is under the major category of should tile Schedule F iform 1040).	operated to pressure the major category of "Real Estate," and the copers \$520. Note: I your principal source of incure is from faming activities you should like Schedule P from 1040). Profit or Loss From Faming:	Note If your principal source of	incurre is from farming activities yo
Methodis ised to Cost (2) comercial (3)	(3) Cother tattach Does (3) Cherianation (4) check	Does not apply (if Yes No	Agricultural Services,	1552 Galls gas 1719 Quariying & Hommetatic Hinding	7260 Public relations 6536 Public warehousing	Building Hardware & Garden Supply
	0 3	of Yes attach explanation in	Code		7708 Surveying services 8730 Teaching or tutoring 6510 Trish collection Lithhyl 6 in dymo	3357 Hardware Three 3353 Truspines & garder sipply itere-
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GIOSS REPORTS OF SIRES Caution // This income was reported to you on form W-2 and the Clark the among series from was cheerable see the instructions and ribes have	u on Form W-2 and the	-	ng commercial strive except logging	hii keis manayers peis excep	6882 Other personal hericity Hotels & Other Lodging Places 20,37 Camps & camping planes	THE Category Set Let 009 Clink no places to a 100 Clink no places to a
Returns and allowances		2		6155 Title abstract offices	7096 Hereis muteis à tourst horries 7211 Rooming & boarding houses	1210 Globery Store rues en a
Subtract ine 2 from line 1		0 4	1836 Logging and services cruding pets	Services: Personal,	Laundry & Cleaning Services	the Spendaged The
Cost of goods soid ifrom whe 40 on page 2) Subtract the 4 from line 3 and enfer the dross profit here		2 2	Construction	Professional, & Business	7419 Coin-operated laundries & dry	Furniture & General Merchandise
Other income including Federal and state gasoline or fuel tax credit or refund (see instructions)	it or retund (see instructions)	9	0018 Operative builders for own accounts Building Trade Contractors, Including	Amusement & Recreational Services 9670 Bowling Lenters	7435 Full-service laundry dry rileaning \$ garment service 7476 Janional 8 related services	1970 Firmfule stores 1111 Hame fumismoss stores (china fluor coverings, diapes
Add ines 5 and 6. This is your gross income	•	7	Uddla Carpentering & flooring	5 alived services in the using 1997 Motion picture & video	(leaming)	3333 Music & record sloves agos. TV audio & accord sloves
penses Cauron: Enler expenses for ousme	ss use of your name on line so		0273 Electrical work	production 539 Motion picture thealers	Medical & Health Services	37.15 Vaner, stores
	21 Repairs and maintenance	22	0257 Washing by wall sible a lie of the order of the orde	557 Physical timess facilities 396 Professional sports & racing	233 Dentist soffice or clinic	Miscellaneous Retail Stores
Bad debts from sales or services (see instructions)	23 Taxes and licenses	23	0430 Repling sidning 8 Sheet metal	including promoters & manager 311. Theatrical performers, musicians	456 Medical & dental laboratories	481. Boal dealers
ee.	24 Travel meals and entertainment		azing etc.)	agents producers & related services	290 Optometrists 258 Optometrists	1985 Camera & printe supply store:
	a Travel	24a	General Contractors 0075 Highway & street construction	513. Video tape rental 537. Other amusement & recreational	9241 Podiafrists 9415 Repostered & practical purses	5056 Fabric & needlework nines 1655 Brousts
ons and fees	b Meals and		0059 Non-esidential building 0034 Residential building	Automotive Services	9431 Offices & Cincs of other health	5090 Fuel dealers revuebt gasoline 4630 Giff novelts & sourcent shops
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eapense deduction net i cluded in	24b subject 10			8953 Automotive repairs general 5 specialized	9886 Other health services	1895, Luggage & leafrer good: furer 5074, Mobile home dealers
Employee benefit programs			Related Services	8839 Parking erceptivaler 8896 Other automotive services rwash	Computers	4879 Optical goods stores 4697 Sporting goods & bic, cit shops
-	d Subtract line 24r from line 24b	24d		Business & Personal Services	9019 Audio equipment & TV repair 9035 Electrical & electronic equipment	5033 Stationery stores 4614 Used merchantise & antique ' · ·
e lother than health!		25		7558 Accounting & boukkeeping 7716 Advertising except diect mail	9050 Furniture repair & reuphoisteny	1940 Sept mother cellule part 5884. Other retail stores
Medical in the season of the s	Zo wages (less jobs credit)	100.3		7682 Architectural services	2881 Other equipment repair	Trade Mholecale Selling
16b				8110 Beauty 370p (or beautical) 8714 Child Associate	Trade, Retail—Selling	Goods to Other Businesses, etc
and professional services				5675 Communication services 5877 Communication services	Goods to Individuals & Households	Durable Goods, Including Machinery
				processing data preparation 5	3038 Catalog or mail order	2634 Agent or broker for other fems-
Pensinn and profit sharing plans 19			Manufacturing, Including	7922 Computer repair maintenance 8 leasing	3012 Selving book to book by elephrone or party plan or from mobile unit	COUNTY OF THE PROPERTY OF THE
Webries machines, and equinment 200			Printing & Publishing	7286 Cansulfing services 7799 Cansumer credit reporting &	Selling From Showroom, Store,	Nondurable Goods, Including Food.
20b	27b Total other expenses	27b	1115 Electric & electronic equipment	collection services 8755 Counseling (except health	or Other Fixed Location	2675 Agent or broker for other firms-
Add amounts in columns for lines 8 through 27b. These are your total expenses before expenses for	otal expenses before expenses for		1073 Fadintaled interal products 0689 Food products & beverages 0810 Funding & Mures	practitioners) 5395 Courser or package delivery	Apparei o Accessories 3921 Accessory & specially stores &	more than 50% of gloss sales on commission
business use of your home		28	0695 Leather footwear handbags etc 0836 Lumber & other wood products	personnel supply	3939 Clothing family	_ I
fentative profit floss). Subtract line 28 from line 7. Expenses for business use of your home lattach Form 8829 .		30	1099 Machinery & machine shops 0877 Paper & allied products	7318 Engineering services 7773 Equipment rental & leasing sercent computer or automotival	3913 Clothing women s 3913 Clothing women s	
Net profit or (loss) Subtract line 30 from line 29. If a profit enter here and on Form 1040, line 12. Also enter the net profit on Schedule SE line 2. Istations was instructional if a lose, use MITCT.	ere and on Form 1040, line 12. Also	00	1057 Primary metal industries 0851 Printing & publishing	rescept computer of automotives 8532. Funeral services & crematories 7633. Income tax preparation.	756 Shoe stores 954 Other apparel & accessory stor	es 6312 Bus & imousine transportation 6361 Highwa, passenger liansportation
to the 32 (haucianes see instructions)	The management of the second o	31	1032 Stone clay & glass products 0653 Textile mill products	7914 Investigative & profective services	Automotive & Service Stations 3558 Gasoline service stations	6114 Tax-cabs
If you have a loss you MUST thetak the box that describes your investment in this activity (see instructions)	I in this activity (see instructions)	32a 🗌 All investment is at risk	1683. Other manufacturing industries	7856 Markog reproduction, commercia	33.9 New car dealers transfersed) 35.33 Type syndromery & Aparts	6535 Travel agents & tour operators 6338 Trucking (except trash collection
if you checked 32a enter the loss on Form 1040 line 12 and Schedule SE line 2 (statutory	edule SE line 2 (statutory	32b Some investment is not at iisk	Mining & Mineral Extraction	Stenography Services	3335 Used car dealers	6551 Water transportation 6650 Other transportation services
employees see instructions) it you checked skip word attach	Form 6196		1537 Coal mining	8771 Ministers & Chapters	(motorcycles recreational	district of the state of the st

(Form 1040) (And Reconciliation of Forms 1099-B for Bartering Transactions)	Rame(s), shown on form 1040, flor not enter name and social security number if shown on other side I	Your social sacurity number
► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040). Attachment of the Treasury For more cancer to left transactions for lines is and 8a, and Schedule D-1 (Form 1040). Scources to 12A	Par	
Your Transport of the Control of the	£ :	17
& S ≈		18 (
es—Assets Held One Year or Less	Complete Part V if the loss on line 17 is more than the loss on line 18. OR if Form 1040, line 37.	15 2erO
(Faunche Jobanes 74), Mo. day v1 Mo. day v1 (see instructions) contracts. If 61 a none filed (i) for more filed (ii) for the filed in the filed form 1099-8 and 1099-5. Trensactions. See instructions.	1 1 1	Form 1040. Iline 37. is over \$41 075 \$70 450
	the amount from Form 1940, line 3 he smaller of line 16 or line 20 from line 19 a \$20,350 if you checked filing state 600 if you checked filing state 500 if you checked filing state 500 if you checked filing states both 100 if you checked filing states 500 if you	20 21 22 22
Schedule		23 24 25
Add coumn (d of lines 1a and 1b Other Transactions (Do NOT include real estate transactions from Forms 1099-S on this line. Report them on line 1a)	26 Multiply line 24 by 28% (28) 27 Add lines 25 and 28 Enter here and on Form 1940, line 38, and check the box for Schedule D. Part V Capital Loss Carryovers from 1991 to 1992 Section A.—Carryover Limit	27
10 or 14c	Enter the amount from Form 1040, line 35 1° a loss, enclose Enter the loss from line 18 as a positive amount	28
Short-term gain from installment sales from Form 6252, line 22 or 30 Net short-term gain or (loss) from partnerships, S corporations, and fiducianes	30 Combine lines 28 and 29 If Zero or less, enter -0- 31 Therefore transfer of line 29 or line 30 31 Therefore transfer of line 25 or line 30 31 Control to 8 board Town Control I nee 30 movement for 1902 (Commister this section only if there is a loss on 100th lines	31 loss on both lines 7 and 18
Shoth-term table and 2 through 5, in columns (f) and (g) or line 6 (f) 7	32 Enter the loss from line 7 as a positive amount 33 Finer the gain, if any from line 16	32
Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year Ba Stocks, Bonds, Other Securbes, and Real Estate. Include Form 1099-B and 1099-S Transactions. See instructions.		35
	Short-term capital loss carryover to 1992. Sur coton C.—Long-Term Capital Loss Carryover Enter the loss from ine 16 as a positive amount Enter the gain, if any, from ine 7 Enter the amount from ine 31	36 055 on both lines 16 and 18 1
		24 5
8b. Amounts from Schedule In¹ ine 8b (affach schedule Ir¹) 8c Total of All Sales Price Amounts. Add column (g) of lines 8a and 8b · ▶ 8c	Par	elect out of the installm
Other Transactions (Do NOT mouder real estate transactions froms Nos-5 on this me, report them on the da.	44. Check here if you elect out of the installment method 45. Enter the face amount of the note or other obligation 46. Enter the percentage of valuation of the note or other obligation 47. The percentage of valuation of the mote or other obligation 75. The percentage of valuation of the mote or other obligation	Amount of bartering incor
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38 If you have a loss, you MUST check the box that describes your investment in this activity (see instructions) 38 If you have a loss, you MUST check the box that describes your investment in this activity (see instructions) 38 If you have a loss, you MUST check the box that describes your investment in this activity (see instructions) 38 If you have a loss you will be a loss of the properties of t	8 8 	the box that describes your investment in this activity (see instructions)	
9	son to be the state of the stat	s on Form 1040, line 19, and Schedule SE, line 1 tach Form 6198 .	If you checked 38a, enter the los

Schedule R	opide for the Fide	month for the Eldedy or the Disabled	OMB No. 1545-0074	Schedule R (Form 1040) 1991			Page 2
(Form 1040)	Credit for the Elder	ny or the Discolou					
Department of the Transury Internal Ravenue Service (0) Name(s) shown on Form 1040	► Attach to Form 1040. ► Se.	See separata instructions for Schedule R. You	Sequence No 16 Your social security number	10 If you checked (in Part I): Box 1, 2, 4, or 7 Box 3, 5, or 6	Enter: \$5.000 } \$7,500 }	10	
You may be able to use Sct You were age 65 or older, But you must also meet oth	You may be able to use Schedule R to reduce your tax if by the end of 1991. • You were age 85 or older, QR • You were under age 85, you retired on permenent and total disable But you must also meet other tests. See the separate instructions for Schedule R. ***********************************	and of 1991. Tired on permenent and total disability Ited to permenent and total disability Ited on the form 1040 mstructions	disability, and you received	u checked Box 2, 4, 5, 6, or 9 in F wise, skip line 11 and enter the amo.	\$3,750 } Part I, you MUST complete It built from line 10 on line 12. The taxable disability income of	ine 11 below at the course	_
Part I Check the Box	Part Check the Box for Your Filing Stetus and Age				nter on line 11 your taxable dis	sability income	
If your filing status is:	And by the end of 1991:		Check only one box:		ns.)		
Single. Head of household, or Oualitying	1 You were 65 or older		_ 1	12 If you completed line 11 above, compare lines 10 and 11, and enter the smaller of the live amounts here Otherwise, enter the amount from line 10	J and 11, and enter the small ne 10	ler of the two	
widow(er) with dependent child	2 You were under 65 and you	You were under 65 and you retired on permanent and total disability	نځ 5 🗆	(and your spouse if you file a joint return) received in 1991 (see instructions)	ved in 1991 (see		
	3 Both spouses were 65 or older4 Both spouses were under 65, b total disability	ut only one spouse retired	3 On permanent and 4		13a		
Married filing a	 Both spouses were under disability 	Both spouses were under 65, and both retired on permanent and total disability	and total 5	b Nortaxable veterans pensions, and advantage pensions amounty, our disability benefit that is an advantage and from income under any other provision of law	hat is 13b		
			nd retired 6	c Add inest sta and 13b (Even though these income items are not itable, they must be included here to figure your credit) If you did	me items are not credit) if you did		
	7 One spouse was 65 or older, and the of retired on permanent and total disability	One spouse was 65 or older, and the other spouse was under bo and NOT retured on permanent and total disability	7	not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	listed on line 13a		-
e ooi, beself	8 You were 65 or older and 1991	You were 65 or older and you did not live with your spouse at any time in 1991	ny time in 8	14 Enter the amount from Form 1040, line 32			
رداية. ق.و.ويوج	You were under 65, you retired on permanent and did not live with your spouse at any time in 1991	id total	disability, and you 9	If you enecked (in Farty): Box 1 or 2 Box 3 4 5 6 or 7			
If you checked Box 1, 3, ?	If you checked Box 1, 3, 7, or 8, skip Part II and camplete Part III an the back. All others.		complete Parts II and III.	\$5,000 with the 15 is			
Part II Statement of I	Permanent and Total Disability (C	Statement of Permanent and Total Disability (Complete only if you checked Box 2, 4, 5, 6, or 9 above.)	2, 4, 5, 6, or 9 above.)	more than line 14, enter			
IF: 1 You filed a physician: after 1983 and your p	IF: 1 You filed a physician's statement for misid sability for 1983 or an earlier year, or you filed after 1983 and your physician signed me B on the statement. AND	or an earlier year, or you filed a statement. AND	a statement for tax years			a	
2 Due to your continued	disabled condition you were unable to	2 Due to your continued disabled condition you were unable to engage in any substantial gainful activity in 1991, check	y in 1991, check	18 Add lines 13c and 17			
 this box if you checked this box if you and not check this 	this box everaged this box, you do not have to the another statement for 1991 • 'ou did not check this box, have your physician complete the following statement	nent for 1991 e following statement	_	19 Subtract line 18 from line 12. If the result is zero or less, stop here, you cannot take the credit Otherwise, go to line 21.	r less, stop here, you cannot t	take the credit	
	Physician's Statement (See In	Physician's Statement (See instructions at bottom of page 2.)		20 Decimal amount used to figure the credit		20	15
cert, ra		Name of deabled percon	**	21 Multiply line 19 above by the decimal amount (15) on line 20 Enter the result here and on Form 1940, line 42 Caution: if you file Schedule C, D. E, or F (Form 1040), your credit may be limited.	on line 20 Enter the result her or F (Form 1040), your credit t		
was permanently and total	ly disabled on January 1, 1976, or Jar	was permanenty and totally disabled on January 1, 1976, or January 1, 1977. OR was permanently and totally disabled on the	nd totally disabled on the	See the instructions for line 21 for the amount of a line instructions	the amount of credit you can claim Instructions for Physician's Statement	ement 21	-
Physician: Sign your na	date he of she retired after December 31, 1970; enter the date retired. Physician: Sign your name on either line A or B below	Design and a second a second and a second an				2. A physician determine	es that the
A The disability has lasted, or can be expected to last, continuously for at least a year	d: or can be expected to			If you refired after December 31, 1976, A person is gentler the date you retired in the space disabled if but	A person is permanently and totally disabled if both of the following apply	to last, continuously for at least a year,	least a year,
B There is no reasonable p	There is no reasonable probability that the disabled	Physician's signature	Onte		 He or she cannot engage in any betantial gainful activity because of a 	or can lead to death	
condition will ever improve	2000	Physician's signature	Oete	physical or n	physical or mental condition, and		
Physician's name		Physician's address				1U.S. Government Printing Office 1991 — 285-186	rifice 1991 — 285-188
4	To Comment Dark comment & Markon and Entry 1940 Institutebook		1001 2000				

	with self-employment moome ▶
orm 1040	Section B-Long Schedule SE (Before completing, see if you can use Short Schedule SE on the other side
Name of person with self-employment income tas shown on form 1040) Social security number of person with self-employment income ▶	A If you are a minister, member of a religious order, or Christian Science practitioner, AND you filed Form 4381, but you
Who Must File Schedule SE You must file Schedule SE if	nad Sublo or most of other net agramps from self-employment, check net and continue with rair (B. If your only income subject to self-employment tax is church employee income and you are not a minister or a member of a religious order, skip lines 1 through 4b. Enter -0- on line 4c and go 10 line 5a.
 Your net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE of 	Part Self-Employment Tax
ine 4c of Long Schedule SE) were \$400 or more, OR	-
 You had church employee income (as defined in the instructions) of \$108.28 or more, 	K-1 (Form 10bb). Iline 15a (Note: Skip Phis line if you use the farm optional method see requirements in Part if below and in the instructions)
AND • Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$1.55,000	2 Net profit or (loss) from Schedule C (Form 1040), line 31, and Schedule K-1 (Form 1065), line 15a (other than faming). See instructions for other income to report. (Note: Skip this line if you.
Exception: If your only self-employment income was from earnings as a minister, member of a religious order, or	Use the nonlarm optional method. See requirements in Part II below and in the instructions.)
Christian Science practitioner, AND you filed Form 4361 and received IRS approval not to be taxed on those earnings, DO NOT file Schedule SE Instead, write "Exempti-Form 4361" on Form 1040, line 47	. 4
Note: Most people can use Short Schedule SE on this page. But you may have to use Long Schedule SE on the back	D If you elected one or both of the optional methods, enter the total of lines. If and 19 here c. Combine lines 4a and 4b, If less than \$400, do not file this schedule, you do not owe self-employment
Who MUST Use Long Schedule SE (Section B)	
You must use Long Schedule SE if ANY of the following apply	5a Enter your church employee income from Form W-2 Ceution: See
 You received wages or tips and the total of all of your wages (and tips) subject to social security. Medicare, or 	Sb
railingan retirement tax plus your recleanings from Services or self-employment (see Section B, Part II, and You use either "optional method" to figure your net earnings from self-employment (see Section B, Part II, and	
	7 Maximum amount of combined wages and self-employment earlings subject to social security \$53,400 tax or the 6.2% contino of the 7.65% railroad retirement (tier 1) tax for 1991
 You are a minister, member of a religious order, or Christian Science practitioner and you received IRS approval (by filing Form 4361) not to be taxed on your earnings from these sources, but you owe self-employment tax on 	8a Total social security wages and tips (from Form(s) W-2) and rainbad Ba retremen (liter 1) compensation
other earnings. • You had church employee income of \$108.28 or more that was reported to you on Form W-2. OR	b Unreported tips subject to social security tax (from Form 4137,
 You received tips subject to social security. Medicare, or railroad retirement tax, but you did not report 	
those tips to your employer	
Section A-Short Schedule SE (Read above to see if you must use Long Schedule SE on the back (Section B).)	10 Multiply the smaller of line 6 or line 9 by 12.4% (.124) 11 Maximum amount of combined wages and self-employment earnings subject to Medicare tax
1. Net farm profit or (loss) from Schedule F (Form 1040), line 37, and farm partnerships, Schedule K-1 (Form 1065), line 15a.	12a Total Medicare wages and tips (from Form(s) W-2) and railroad 12a retriement (tier 1) compensation
	b Unreported tips subject to Medicare tax (from Form 4137, line 14) or 12b
 Net profit or (loss) from Schedule C (Form 1040), line 31, and Schedule K-1 (Form 1065), line 15.a (other than farming). See instructions for other income to report 	
3 Combine lines 1 and 2	rm 1040, line 47
	Note: Also enter one-half of the amount from time 13 on roum 1040, time 43. Part II Optional Methods To Figure Net Earnings (See "Who Can File Schedule SE" and "Optional Methods" in
4 Net earnings from self-employment. Multiply line 3 by 9233 in lass than \$400, do not line this schedule you do not owe self-employment tax. Caution: If you received wages or fos, and	the instructions) Farm Ontonel Method. You may use the farm optional method only if (e) Your gross farm income was not more than \$2.4
the total of your wages (and tigs) subject to social security. Medicare, or railroad retirement tax outs the amount on tine 4 is more than \$53.400, you cannot use Short Schedule SE Instead.	(b) Your gross farm income was more than \$2,400 and your net farm profits* were less than \$1,733
use Lang Schedule SE on the back	
	1 2 7
 More than \$53,400. but less than \$125,000, multiply the amount in excess of \$53,400 by 2.9% (.029). Add \$8,170.20 to the result and enter the total. 	years Caution: You may use the nonlarm optional method no more than five times.
• \$125,000 or more, enter \$10,246.60 Also enter this amount on Form 1040 line 47	18 Subtract the amount on line 17, if any, from line 16 and enter the result 19 Enter the emeller of: two-thirds (%) of gross nonfarm income or the amount on line 18 Also
Note that an animoni or of the property of the	include this amount on line 45 above the second section 45 From Chandle F. Form 1941 line 31 and Schedule K. Form 1953 in
NOTE: AUST ETITE! OF ITHE BRIDGE HOUTE HITE S OF FORM LONG. HITE AS	From Solidous (Torni 1998) in a second of the second of th

2106	Employee Business Expenses	Expenses	OMB No 1545-0139	139 Form 2106 (1991) Dart III Vehicle Expenses (See instructions to find out which sections to complete.)	ons to find out which	th sections to complete.)	Page 2
Department of the freedowy	See separate instructions. Material to Comm 1040	tions.	Attachment Sequence No. 54	Section A		(a) Vehicle 1	(b) Vehicle 2
Your name	Social	unity number	Occupation in which expenses were incurred	Ž (12	, l	, /
				14 Miles included on line 13 that vehicle was used for business	\perp	miles	miles
Employee Business Exp	Employee Business Expenses and Reimbursements				e 13) 15	%	6
STEP 1 Enter Your Expenses		Column A Other Than Meals	Column B Meals and	Average daily found trip commuting distance Miles included on line 13 that vehicle was used for commuting	\perp	Miles	m ^e es
.		and Entertainment	Ē		nd subtract the	miles	miles
Vehicle expense from line 22 or line 29	e 29	-		19 Do you (or your spouse) have another vehicle available for personal purposes?	available for personal	Yes	No
Pahving lees, 10lis, and local transportation, including train, bus, etc. Travel expense while away from home overnight, including lodging, auchions, car soots at the pay from home and expendentiement.	rtation, including train, bus, etc ne overnight, including lodging,	0 0		20 If your employer provided you with a vehicle, is personal use during off duty hours permitted? 21a Do you have evidence to support your deduction?	rsonal use during off duty	Yes Yes S the evidence	∴ No Not applicable written?
Business expenses not included on lines 1 through 3 Do not include meals and entertainment	on lines 1 through 3 Do not	4		Section B.—Standard Mileage Rate (Use this section only if you own the vehicle.) 22 Multioluline 14 by 27 5s. (275) Fater the result here and on line 1. Butal mail carrers.	is section only if yo	ou own the vehicle.)	
Meals and entertainment expenses (See instructions.)	(See instructions)	9		- 17	r clandoly 407		22
Total expenses. In Column A, add lines 1 through 4 and enter the result to Column B, enter the amount from line 5.	lines 1 through 4 and enter the	9		9	(a) venicie		o venicie s
Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the	I for any expenses in Step 1, sk	ip line 7 and enter the	e amount from line 6 on line	e 8 24a Vehicle erralsis 246 b Inclusion amount 24b			
STEP 2 Enter Amounts Your Em	Enter Amounts Your Employer Gave You for Expenses Listed in STEP 1	s Listed in STEP 1		c Subtract line 24b from line 24a 24c 25 Value of employer-provided			
Enter amounts your employer gave you that were not reported to you in Box 10 of Form W.2 Include any amount reported under code "L" in Box 17 of your Form W.2 (See instructions)	you that were not reported to de any amount reported under N-2 (See instructions.)	7		verticle (applies only in 1007) annual lease value was incluon Form W-2. See instruction Add lines 23, 24c, and 25			
STEP 3 Figure Expenses To Ded	Figure Expenses To Deduct on Schedule A (Form 1040)	40)		27 Multiply line 26 by the 27 percentage on line 15 28 Enter amount from line 38			
Subtract line 7 from line 6		8		29 Add inter 27 and 28 Enter total			
Note: If not not not one of the Bara are seen there If Column A	A mondo. If Column A			ation of Vehic	this section only if		
is less than zero report the amount as income and enter-0-on-line 10, Column A. See the instructions for how to report	nt as income and enter -0- on tions for how to report			30 Enter cost or other basis (See	a) Actuality		(a) vericie z
Enter 20% 120) of line 8 Column B	8	6		31 Enter amount of section 179 deduction (See instructions.) 31			
Subtract line 9 from line 8		10		4 4			
Add the amounts on line 10 of both columns and enter the total here. Also enter the total on Schedule A (Form 1040), line 19 (Qualited performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total.	th columns and enter the total her (Qualified performing artists and it es on where to enter the total.)	e. Also enter the tota individuals with disabiling	it on tres.				
For Paperwork Reduction Act Notice, see Instructions	Instructions	Cat No 11700N	Form 2106 (1991)	<u>*</u> 8			
				38 Enter the limitation amount from the table in the line 36 instructions			
				Multiply line 36 by the percentage on line 15			
				38 Enter the smeller of line 35 or line 37. Also enter the amount			

Natach to Form 1040	Part III Employer-Provided Dependent Care Benefits—Complete this part only if you received employer-provided dependent care benefits. Also, be sure to complete Part I
All administrations of the separate instructions Security number See separate instructions Security Security Security number Security number Your social security number	17 Enter the total amount of employer-provided dependent care benefits you received for 1991 (This amount should be shown in Box 22 of your W.2 (ormis). Do not include amounts that 17
 If you are claiming the child and dependent care credit complete Parts I and Il below. But if you received employer-provided dependent care benefits first complete Part III on the back. If you are claiming the credit but you received employer-provided dependent care benefits only complete Part I below and Part III on the back. Caution If you have a child who was born in 1991 and the amount on Form 1040 line 32; is less than \$21,250. see page 1 of the instructions. 	18 Enter the amount torteled if any Caution: See the instructions 19 Subtract line 18 from line 17
perore complemed mis som. Fersons or Organizations Who Provided the Care—You must complete this part. (See the instructions if any and more space use the Instruction of Dane 2.)	20 Enfer the lotal amount of qualified expenses incurred in 1991 for the care of a qualifying person (See the instructions)
If you need more space, use the bottom to larger 2.) (a) Name (number street, apt no city, state, and ZIP code) (SSN or Eliv) (see instructions)	21 Compare the amounts on lines 19 and 20 Enter the smaller of the two amounts here 22 You must enter your earned income (See the instructions for lines 9 and 10 for the definition of samed income) 23 If you were married at the end of 1991, you must enter your spouse's earned income (If your spouse was a fulfultime student or disabled, see the instructions for lines 9 and 10 for the amount to enter) 24 If you were married at the end of 1991, compare the amounts 25 on lines 22 and 23 Enter the smaller of the two amounts here 3
Add the amounts in column (d) of time 1. Note If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment far return. Get Form 942 for details.	the amount from line 22 here the smallest of the following
Credit for Child and Dependent Care Expenses	The amount from line 24, or Sc non-its 2500 if married filter a consense refunds
person) Caution: To qualify, the person(s) must have shared the same home with you in 1991 Finet the amount of qualified expenses you incurred and actually paid in 1991. See the instructions for ind out which expenses qualify. Caution: If you completed Part III on page 2, do not include on the limits the any excluded benefits shown on the 3.	26 Taxable benefits. Subtract line 25 from line 19 Enter the result, but not less than zero. Also, include this amount in the total on Form 1040, line 7. On the dotted line next to line 7, write. 26 Note: If you are also claiming the child and dependent care credit, fill in Form 1040 through line 40. Then complete Part II.
Enter \$2,400 (\$4,800 if you paid for the care of two or more squalifying persons) If you completed Pail III on page 2 enter the excluded benefits , Subtract time 6 from line 5 (If the result is zero or less, skip lines 8 through 13 Enter -0- on	Of this point.
Time 4 and go to line 15) 7 Romare the amounts on lines 4 and 7 Enter the smaller of the two amounts here 8 Compare the amounts on lines 4 and 7 Enter the smaller of the definition of earned income 9	
Note: If you are not filing a joint return, skip line 10 and go to line 11 If you are morted filing a joint featurn, you must enter your soldces's earned income (II your 10) Conceases a full time student or disabled teacher the above the amount to enter 10	
smaller of the two amounts seems of the two amounts to the two amounts from 1040 in the 320 miles of the two amounts from 1040 in the amount from the two two the two two the two	
the deci enses t your 19 y a state	

3800 General Business Credit	Schedule A Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations	Repeal by th
integration of the state of the	Shaperon has 22 16 Enter the portion of the credit shown on line 5-page 1, that is attributable to the regular investment credit under section 46	18
Tentative Credit	17 Tentative minimum tax (from line 11, page 1)	
la Current year investment credit (Form 3468 Part I)	18 Multiply line 17 by 25% (25)	18
Current year jobs credit (Form 5884 Part I) Current year credit for alcohol used as fuel (Form 6428)		
m 6765, Part III)	50	
Current year enhanced oil recovery credit (Form 8830, Part I) Current year disabled access credit (Form 8826, Part I)	11 21 Subtract line 20 from line 19 (if less than zero enter :0-)	12
Current year general business credit. Add lines 1a through 1g	22 Subtract line 21 from line 16 (f) less than 2ero, enter -0-)	2
rassveraleurity creams included by mines is a modelly by see insurance. Subtract allowed in 1991 (see instructions) Passveraleurity credits allowed in 1991 (see instructions)	23	
Carrytoward of general business credit. WIN credit, or ESOP credit to 1991 (see instructions). Carryback of general ousiness credit to 1991 (see instructions).	5 24 Multiply line 23 by 10% (10)	24
Tentative general business credit. Add lines 3 through 6	25 Net income tax (from line 12, page 1)	25
General Business Credit Limitation Based on Amount of Tax	1 abed 5 and from the same 1	8
8a Individuals Enter amount from Form 1040, line 40		
b Corporations Enter amount from Form 1120 Schedule J, line 3 (or Form 1120-A, Part I, line 1)	27 Subtract line 26 from line 25	27
c Other tiers. Enter regular tax before credits from your return	28 Subtract line 27	88
F	29 Enter the smallest of line 18, line 22, or line 28	83
Credit for the elderty or the disabled (Schedule R (Form 1040)) 90 Foreign tax credit (Form 1116 or Form 1118)	30 Subtract line 29 from line 17	8
Possessions tax credit (Form 5735) 9d Montgage interest credit (Form 8396) 9e	31 Enter the greater of line 13, page 1	31
Credit for fuel from a nonconventional source	32 Custracting 31 from Ing 26	32
Urphan drug credit (Form 6765)		
Add lines 9a through 9g		8
Net regular tax. Subtract line 9h from line 8	34 (June 32 is creater than line 33 enter the excess here (see instructions)	75
lentative minimum tax (see instructions) a Individuals Enter amount from form 6251, line 20 b Corporations Enter amount from 4626, line 14 c Estates and trusts Enter amount from Form 8656, line 37		
Net income itax Individuals. Add line 10 above and line 22 of Form 6251 Corporations. Add line 10 above and line 16 of Form 4626 Other liters. See instructions	12	
If line 10 is more than \$25,000, enter 25% (25) of the excess	13	
Subtract line 11 or line 13, whichever is greater, from line 12. It less than zero, enter -0. General business credit ellowed for current year. Enter the smaller of line 7 or line 14. Also	14	
enter this amount on Form 1040, line 44, Form 1120. Schedule J, line 4e, Form 1120-A. Part I, line 2a, or on the appropriate line of your return (Individuals, estates, and trusts, see instructions if the credit for increasing research activities is claimed. C corporations, see		
instructions for Schedule A if any regular investment credit carryforward is claimed or if the		

Form **8582** (1991) equence No 88 1991 3 Combine lines 1d and 2d. If the result is net income or -0. see the instructions for line 3. If this integral line 1d are loses, go to line 4. Otherwise, enter -0. on line 9 and 90 to line 10. Part III. Special Allowance for Rental Real Estate With Active Participation Note: Treat all numbers entered in Part II as positive amounts. (See instructions on page 8 for examples.) Caution: See the instructions for Worksheets 1 and 2 on pages 7 and 8 before completing Part i **2**d œ 6 0 dentifying 1 11 Total losses allowed from all passive activities for 1991. Add lines 9 and 10 See the instructions to find out how to report the losses on your tax return. see Rental Real Estate Activities With Active Participation (For the definition of active participation Multiply line 7 by 50% (5) Do not enter more than \$25,000 If married filing separately. Passive Activity Loss Limitations Cat No 63704f ▶ Attach to Form 1040 or Form 1041 see Active Participation in a Rental Real Estate Activity in the instructions.) ę, q. 10 2p 2 29 5c See saparate instructions Enter modified adjusted gross income, but not less than -0- (see Note: If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- on line 9, and then go to line 10. Otherwise, go to Enter \$150,000 If married filing separately, see the instructions Add the income, if any, on lines 1a and 2a and enter the total Enter the smaller of the loss on line 1d or the loss on line 3 c Prior year unallowed losses (from Worksheet 2, column (c)) c Prior year unallowed losses (from Worksheet 1, column (c)) la. Activities with net income (from Worksheet 1, column (a)) 2a Activities with net income (from Worksheet 2, column (a)) For Paperwork Reduction Act Notice, see separate instructions. b Activities with net loss (from Worksheet 1, column (b)) b Activities with net loss (from Worksheet 2, column (b)) 1991 Passive Activity Loss Enter the smaller of line 4 or line 8 Part III Total Losses Allowed Combine lines 1a, 1b, and 1c d Combine lines 2a, 2b, and 2c Subtract line 6 from line 5 All Other Passive Activities 8582 Part | 9 9 Form **6251** (1991) TUS Government Printing Office 1991 — 286-378 Attachment Sequence No 32 Your social security number OMB No 1545-0227 1881 15 Ş 9 · 5 = 5 = 5 1 7 Enter your tax from Form 1040, line 38, minus any toneign tax credit on Form 1040, line 43. If an amount is Attendative minimum tax. Subtract line 21 from line 20. If zero or less, enter -0- Enter this amount on Form 1040. Ince 48. If completing this form for a child under age 14, see instructions for amount to enter Exemption, Subtract line 15 from line 12. If zero or less, enter -0. If completing this form for a child under age instructions Enter the amount froth Form 1040, line 35, if Form 1040, line 35 is less than zero, enter as a negative amount Energy preference adjustment for certain taxpayers (Do not enter more than 40% of line 7) See instructions Attach to Form 1040 or Form 1040NR. Estates and trusts, use Form 8656 Subtract line 16 from line 11 if zero or less enter -0: here and on line 22 and skip lines 18 through 21 Alternative Minimum Tax—individuals Cat No 13600G Alternative minimum taxable income. Subtract line 10 from line 9 if married filling separately, see Enter \$150 000 (\$75,000 if mamed filing separately \$112,500 if single or head of household), Subtract line 13 from line 11 it zero on less, enter -0, here and on line 15 and go to line 16 Enter \$40,000 (\$20,000 if married filing separately \$30,000 if single or head of household) Net operating loss deduction, if any from Form 1040, line 22. (Enter as a positive amount.) 3 3 3 3 3 5 8 3 8 8 8 8 8 £ & & & & & See separate instructions Medical and dental expenses. (Enter the smaller of the amount from Schedule A Circulation and research and experimental expenditures paid or incurred after 1986 Accelerated depreciation of leased personal property placed in service before 1987 Amortization of certified pollution control facilities placed in service before 1987 Atternative tax net operating loss deduction. See instructions for limitations Miscellaneous itemized deductions from Schedule A (Form 1040) line 24 Accelerated depreciation of real property placed in service before 1987 Mining exploration and development costs paid or incurred after 1986 Tax exempt interest from private activity bonds issued after 8/7/86 Depreciation of tangible property placed in service after 1986 Paperwork Reduction Act Notice, see separate instructions Tax preference items. (See instructions before completing.) Alternative minimum tax foreign fax credit. See instructions Overall itemized deductions limitation (see instructions) Tentative minimum tax. Subtract line 19 from line 18. Poliution control facilities placed in service after 1986 Standard deduction if any, from Form 1040, line 34 Adjustments (See instructions before completing) entered on line 39 of Form 1040, see instructions Form 1040) line 4 or 21.1% of Form 1040, line 32.1 Adjusted gain or loss and incentive stock options Long term contracts entered into after 2/28/86 Taxes from Schedule A (Form 1040) line 8 Appreciated property charitable deduction 14 see instructions for amount to enter Installment sales of certain property Beneticiaries of estates and frusts Certain home mortgage interest Multiply line 17 by 24% (24) Combine lines 5a through 5r Multiply line 14 by 25% (25) Combine lines 4 5s, and 6h Subtract line 8 from line 7 Combine lines 1 2 and 3 Add lines 6a through 6g Certain loss imitations intangible drilling costs Tax shelter farm loss Refund of taxes 6251 282

	Prior year			WOLKSTON CONTROL COSCO TO THE OTHER OF THE OTHER OF THE OTHER OF THE OTHER OTH	sees neported on	Iwo or More U	THEFORE POLITIES	or schedules (S	ee instruction
Name of activity (a) Not income (b) Not loss (line 1b)		Ovarall g	Ovarall gain or loss	on page 9.)					
all Enter on Form 8582, lines 1a, and 1c riksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See instruct Name of activity		4	1 (1)	Name of Activity	(See instr.)	(See instr.)	(See instr.)	(d) Unallowed loss (See instr.)	(e) Allowed loss See instr.)
il. Enter on Form 8582, linas 1a. and 1c. rksheet 2—For Form 8582, Lines 2a, 2b, and 2c. (See instruct Name of activity	loss (line 1c)	ines (a)		Form or Schedule to be Reported on:					
i. Enter on Form 8562, lines 1a, and te (See instruct resheet 2—For Form 8582, Lines 2a, 2b, and 2c (See instruct Name of activity				1a Net toss plus pnor year unallowed loss from form or schedule ► Net announce from form or					
L Enter on Form 8582, lines 19. Markheet 2—For Form 8582, Lines 2a, 2b, and 2c (See Instruct Kaheet 2—For Form 8582, Lines 2a, 2b, and 3c (See Instruct) Name of activity			The state of the s	schedule					
ksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See Instruct Current year Name of activity				c Subtract line 15 from line 1a If -0. or less, enter -0.	٨				
Current	tions on page 8.)			Form or Scheduls					
	Pnor yaar	Ovarall	Ovarall gain or loss	to be Reported on:					
(ine 2a) (ine 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss	19 Net loss plus pror year unallowed loss from form or schedule b Net income from from or schedule					
				c Subtract line 1b from line 1a It -0- or less, enter -0-	A				
Total. Enter on Form 8582, lines 2a,				to be Reported on:					
Worksheet 3-Use this worksheet if an amount is shown on Form 8582, line	orm 8582, line 9 (5	9 (See instructions	s on page 8)	1a Net loss olus pnor vear unallowed					
Name of activity Form or schedule (set instructions) to be reported on (See instructions)	(b) Ratio	(c) Special aflowance (See instructions.)	(d) Subtract column (c) from column (a) (See instructions)	loss from form or schedule • • • • • • • • • • • • • • • • • • •		4			
				c Subtract line 1b from line 1a If -0- or less, enter -0-	•				
				Total	A		1.00		
Total Worksheet 4 - Allocation of Inallowed Losses (See Instinctions on page 9)	1.00								
Name of activity Form or schedule (1		(b) Reto	(c) Unallowed loss						
to be reported on	+++	instructions)	(See instructions.)	O I C GANCEBRAIENT BENTTHO REFOR	W7 786				
Total		1.00							
Worksheet 5-Allowed Losses (See instructions on page 9)	ĺ								
Name of activity Form or schedule to be reported on See	(a) Loss (b) U (See instructions)	(be instructions.)	(c) Allowed loss (See instructions)						
Total									

8615

Tax for Children Under Age 14

Who Have Investment Income of More Than \$1,100 ent of the Treasury

General Instructions

\$1,100 is taxed at the parent's rate if the any of the child's investment income is taxed at the parents rate and, if so, to tigure the child's tax more than \$1,100, use this form to see parent's rate is higher than the child's rate. If the child's investment income is Purpose of Form. For children under 14 investment income (such as taxable interest and dividends) over

income as defined on page 2. It includes income such as taxable interest, dividends, capital gains, rents, royalties, etc. It also includes pension and annuity investment income? includes all Investment Income As used on this taxable income other than earned

income) received as the beneficiary of a income and income (other than earned

who Must File. Generally, Form 8615 must be filed for any child who was under age 14 on January 1, 1992, and who had more than \$1,100 of investment morone. If neither parent was alive on December 31, 1991, do not use Form 8615 Instead, figure the child's tax Note: The parent may be able to elect to report the child's interest and dividends on his or her return. If the parent makes this election, the child will not have to file a return or Form 8615. For more in the normal manner

► See instructions below and on back.

► Attach ONLY to the Child's Form 1040, Form 1040NR

Additional Information, For more details, get Pub, 929, Tax Rules for Parent's Election To Report Child's Interest and Dividends

the parent's other children may be made. The appropriate line of Form 8615 must be marked "Estimated." For more defails, see Pub. 929 Incomplete Information for Parent, if a child's parent or guardian cannot obtain the information needed to complete Form 8615 before the due date of the status and the net investment income of child's return, reasonable estimates of the parent's taxable income or filing Children and Dependents

Attachment Sequence No 33

Child's sociel security number 1040 or Form 1040A, or get Form 8814 details, see the instructions for Form

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the infernal Revenue laws of the United States You are required to give us the information We need it to hese laws and to allow us to figure and this form will vary depending on individual circumstances. The estimated 14 min., and Copying, assembling, and sending the form to the IRS, 17 min average time is. Recordkeeping. 13 min., Learning about the lew or the form, 12 min., Preparing the form. If you have comments concerning the simple, we would be happy to hear from you. You can write to both the IRS and The time needed to complete and file suggestions for making this form more accuracy of these time estimates or ensure that you are complying with collect the right amount of tax

Line Instructions

B Parent's social security number

A Parent's name thirst initial and last) (Couton See instructions on back before completing.)

☐ Married filing separately, ☐ Head of household, or ☐ Qualifying widow(er)

1 Enter child's investment income, such as taxable interest and dividend income (see the If the child DID NOT itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,100 Subtract line 2 from line 1 (If the result is zero or less, stop here, do not complete the rest of this

ngle. Married filing jointly. Married filing s Figure child's net investment income

Step 1

G Parent's filing status (check one)

instructions) (if this amount is \$1,100 or less stop here, do not file this form.)

If the child ITEMIZED deductions, see the instructions

nstructions of the tax return with which

the Office of Management and Budget

70

at the addresses listed in the

(Section references are to the Internal Revenue Code.)

Lines A and B. If the child's parents were mand of each other and filed a joint return, enter the name and social security number (SSN) of the parent who is lated first on the joint return. For example, if the tather's name is listed. entered in the block labeled "Your social secunty number," enter his name on line irst on the return and his SSN is A and his SSN on line B

separate returns, enter the name and SSN of the parent who had the higher taxable income. If you do not know which parent had the higher taxable income, see Pub. 929. If the parents were marned but filed

ພ 4 ໜ

Enter parent's **taxable** income (from Form 1040, line 37, Form 1040A, line 22, Form 1040EZ, line 5, or Form 1040NR, line 35). If the parent transferred property to a trust, see instructions

torm but ATTACH it to the child's return)

4. Enter full's taxable motive from From 1040, line 37. Form 1040A line 22, or form 1040DR, line 35,

5. Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here.

\$10.0.2. Figure tentative tax based on the tax rate of the parent listed on line A.

Enter the total, if any, of the net investment income from Forms 8615, line 5, of ALL OTHER children

of the parent (Do not include the amount from line 5 above.)

Add lines 5, 6, and 7

return, even if that person is not the child's parent. If the custodial parent and who had custody of the child for most of remamed and filed a joint return with his or her spouse, enter the name and SSN of the person listed first on the joint If the parents were unmarried, treated as unmarried for Federal income tax divorce or separate maintenance decree, enter the name and SSN of the parent his or her spouse filed separate returns, enter the name and SSN of the person with the higher taxable income, even if Note: If the parents were unmerned but ived together during the year with the child, enter the name and SSN of the that person is not the child's parent. purposes, or separated either by a the year (the custodial parent) Exception, if the custodial parent

위

Enter patent's tax (from Form 1040), line 38. Form 1040A, line 23. Form 1040E2, line 7, or Form 1040INR, line 36] If from Schedule D, enter amount from line 20 of that Schedule D here •

Subtract line 10 from line 9 (If line 7 is blank, enter on line 13 the amount from line 11, skip lines

Divide line 5 by line 12a. Enter the result as a decimal (rounded to two places). Multiply line 11 by line 12b.

Tax on line 8 based on the parent's filing status (see instructions). If from Schedule D,

enter amount from line 20 of that Schedule D here ▶

10

12

12a

income (defined later), enter the child's Line 1. If the child had no earned

Form 8615 (1991)

18

Cat No 64113U

Tax on line 4 based on the child's filing status (see instructions). If from Schedule D, check here.

Enter the larger of tine 16 or 17 here and on Form 1040, ine 38, Form 1040A, line 23, or Form 1040NR, line 36 Be sure to check the box for "Form 8615" even if tine 17 is more than line 16

For Paperwork Reduction Act Notice, see back of form.

Tax on line 14 based on the child's filing status (see instructions) if from Schedule D.

enter amount from line 20 of that Schedule D here >

Add lines 13 and 15

Note: If lines 4 and 5 above are the same, go to line 16

Step 3 Figure child's tax Subtract line 5 from line 4

12a Add lines 5 and 7 12a and 12b)

7

adjusted gross income (from Form 1040), line 32, Form 1040A, line 17, or Form 1040NR, line 31)

employment, or claims a net operating loss deduction, do not use the If the child had earned income, use the following worksheet to figure the amount to enter on line 1 But, it the child files Form 2555, Foreign Earned worksheet below. Instead, use the worksheet in Pub. 929 to figure the Income, has a net loss from selfamount to enter on line

the amount on Form 8615, line 8, is over:

the parent's fling status ANO

Worksheet (keep for your records) Enter the amount from the child's Form 1040, line 23, Form 1040A, line 14 or Form 1040NH line 23, whichever applies

plus any deduction the child claims on Form 1040. Hine 28, or Form 1040NR. Hine 27, whichever applies. Enter the child's earned income (defined below) Subtract line 2 from line 1 Enter the result here and on Form 8615, line 1

earned income is the total of the amounts reported on Form 1040, lines 7, 12, and 19, Form 1040A, line 7, or Form personal services pertormed Generally, Earned income includes wages, tips, and other payments received for 1040NR, lines 8, 13, and 20.

• \$550 plus the portion of the amount on Schedule A form 1040, line 26 (or Schedule A form 1040NR), line 10, that is directly connected with the production of the investment income on Form 8615, line 1; OR Line 2. If the child itemized deductions, enter on line 2 the greater of

Line 6. Enter the taxable income shown

\$1.100

return, enter the taxable income shown on that return even if the parent's spouse is not the child's parent. If the parent transferred property to a trust which sold year at a gain, include any gain that was taxed to the trust under section 644 in on the parent's tax return. If the parent's taxable income is less than zero, enter zero on line 6. If the parent filed a joint "Section 644" and the amount on the dotted line next to line 6. Also, see the or exchanged the property during the the amount entered on line 6 Write

Line 9. Figure the tax using the Tax Table, Tax Rate Schedules, or **Schedule** D (Form 1040), Capital Gains and Line 7, If the individual identified as the identified as the parent on any other Form 8615, add the amounts, if any, from line 5 on each of the other Forms 8615 and enter the total on line 7 parent on this Form 8615 is also instructions for line 10

Losses, whichever applies. If any net capital gain is included on lines 5, 6, and/or 7, the tax on the amount on line. 8 may be less if Part IV of Schedule D. can be used to figure the tax. See Pub 929 for details on how to figure the net compiler Schedule D. Schedule D should be used to figure the tax if

If Schedule D is used to figure the tax enter the amount from line 20 of that Schedule D in the space next to line 9 parent's tax return if the parent filed a from line 27 of that Schedule D. Also, \$49,300 \$82.150 Line 10. Enter the tax shown on the enter on Form 8615, line 9 Single
 Married filing jointly or Qualifying widow(er)
 Married filing separately Head of household

imposed under section 644(a)(2)(4) to the tax shown on the patent's return Enter the total on line 10 instead of entering the tax from the parent's return Write "Section 644" on the dotted line next to line 10 oint return, enter the tax shown on that eturn even if the parent's spouse is not If line 6 includes any gain taxed to a frust under section 644, add the tax the child's parent

Line 15. Figure the tax using the Tax Table, Tax Rate Schedule X, or Schedule D, whichever applies. If line 14 is more than \$49,300 and includes any net line 14 and how to complete Part IV of Schedule D capital gain, the tax may be less if Schedule D is used to figure the tax See Pub. 929 for details on how to figure the net capital gain included on

figure his or her tax, complete Part IV on the child's actual Schedule D did not apply For example, if the child files Schedule D and can use Part IV to income is changed or the net investment income of any of the parent's other children is changed, the child's tax must be refigured using the adjusted amounts Line 17. Figure the tax as if these rules If the child's tax is changed as a result of the adjustment(s), file **Form 1040X**, Amended U.S. Individual Income Tax Amended Return, If after the child's return is filed, the parent's taxable Return, to correct the child's tax

whose tax is figured on Form 8615 may be subject to the alternative minimum tax For details, get Form 6251, Alternative Minimum Tax—Individuals, Alternative Minimum Tax. A child and its instructions

. U.S.GPO 1991 O 285 406

172(d), taking into account exclusion treated as exclusions igured as follows A 1990 unallowed nonconventional source fuel credit or unallowed orphan drug credit (see the instructions for line 20 of this form) Recordkeeping.—Use Form 8801 each year to see if you have a minimum tax credit and to keep track of any credit carryforward. (See line 26 of your 1990). The AMT is attributable to two types of adjustments and tax preference items—"exclusion items" and "deterral items." The minimum tax credit is allowed only on the AMT attributable to deferral difference in taxable income over a number of years. An example is depreciation Exclusion Items, on the other hand, cause a permanent OMB No 1545-1073 Attachment Sequence No 74 **Deferral items** are generally adjustments and tax preference items A minimum tax credit carryforward from 1990 to 1991; or 199 Specific Instructions that do not cause a permanent **∞** o 2 = 2 E 4 15 # 8 2 2 2 2 2₆ 5 Credit For Prior Year Minimum Tax—Individuals Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on the appropriate line of your 1991 tax return. See instructions. Minimum tax credit carrytorward to 1992, Subtract line 25 from line 21. See instructions. 20 Enter your 1990 unallowed credit for fuel produced from a nonconventional source, and 1990 unallowed orphan drug credit See instructions. Combine lines 18, 19, and 20. It zero or less do not complete the rest of this form. See instructions Combine lines 1.2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more Subtract line 8 from line 5. If zero or less, enter -0. If completing for a child under 14, see instructions Carrytorward of minimum tax credit from 1990. Enter the amount from line 26 of 1990 Form Subtract line 17 from line 16 If line 17 is greater than line 16, enter the result as a negative amount 13 Tentative minimum fax on exclusion items. Subtract line 12 from line 11
14 Enter the amount from line 18 of 1996 from 655 to 7 in line 38c of 1990 from 8656
15 Net minimum fax on exclusion items. Subtract line 14 from line 13. It zero or less, enter-0-POTAII Minimum Tax Oredit and Carryforward to 1992. Form 8801 Subtract line 9 from line 4 If zero or less enter -0- here and on line 15, and go to Part II Enter the amount tram line 3 of 1990 Form 6251. Form 1041 thers, see instructions. Enter adjustments and tax preference items freated as exclusion items. See instructions Enter your 1991 regular income tax liability minus allowable tax credits. See instructions Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9. Form 8801 is used by individuals, trusts. and estates to compute the minimum tax credit, if any for alternative minimum tax (AMT) incurred in prior tax years after 1996. The form is also used to figure any minimum tax credit camploward that may be used in future years Enter the amount from line 10 of 1990 Form 6251. Form 8656 filers, enter \$75,000 Enter the amount from line 9 of 1990 Form 6251. Form 8656 filers, enter \$20,000 Enter the amount from line 19 of 1990 Form 6251 or line 39 of 1990 Form 8656 Enter the amount from line 20 of 1991 Form 6251, or line 37 of 1991 Form 8656 you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filled. Minimum Tax—Corporations, is used by corporations to compute the minimum Form 8801 should be completed by individuals, trusts, and estates that had An AMT liability in 1990 and New Form 8827, Credit for Prior Year carryforward that may be used in future adjustments or tax preference items (other than exclusion items) in 1990, Attach to your tax return. and Fiduciaries Minimum tax foreign tax credit on exclusion items. See instructions Minimum tax credit net operating loss deduction. See instructions than \$155,000 and you are married filing separately, see instructions Cat No 10002S Purpose of Form Who Should File tax credit and any Subtract line 23 from line 22. If zero or less, enter -0-Part I Net Minimum Tax on Exclusion Items We ask for the information on this form to carry out the internal Received ask of the United States You are required to give to the information We need it to ensure that you are complying with sheet laws and or allow to figure and collect the right amount of tax. Enter the amount from line 15 above If you have comments concerning the accuracy of these time estimates or suggestions for making this form more suggestions for making this form more simple, we would be happy to hear from 1 hr. 33 min 1 hr, 3 min Copying, assembling, and sending the form to the IRS 17 min The time needed to complete and file this form will vary depending on individual circumstances. The estimated Section references are to the Internal Revenue code? Paperwork Reduction Act Notice. General Instructions Multiply line 7 by 25% (25) Multiply line 10 by 21% (21) Learning about the law or the form Prepanng the form 8801 Recordkeeping average time is 8801 16 19 8

For example, the invalation of inchibishiness deductions to the amount of norbusiness income must be expansive, frombuden in flauring the MTCNOL using only norbusiness accorded in orbusiness deductions away into account only exclusion tems. However, ignore the disallowance of the deduction for presonal everprisons under section 172(4)(3) because it has For loss years beginning before 1987, the amount of MTCNOL that may be carried forward to tax years beginning after 1986 is equal to the amount of regular tax NOL that may be carried from such loss years to the first tax year beginning after 1986. To determine the amount of MTCNOL that may be carried to tax years other than 1990, apply sections 172(b)(2) and 172(d), with appropriate modifications to aiready been taken into account in computing AMTI using only exclusion items (i.e., the section 172(d) modifications should be separately computed in figuring the MTCNOL) Alternative Minimum Tax—Fiduciares, so For Part Lot Form 8656, Lear mino account only exclusion terms (the amounts included on lines 4e and 6d or form 8656). On line 9 of Form 8656, use it the minimum tax credit net logs deduction (MTGNOLD) However do not limit the MTGNOLD Hopework of compute the MTGNOLD Hopework of the limit the MTGNOLD Hopework of the notation of the MTGNOLD OF Part II of the form 8656, do not take into account on it. thems in completing lines 18 and 19 it the amount on line 12 of Form 8656 is set or less, earlier 10- on line 2 of Form 8650 is the amount of Form 8601 Otherwise, enter the amount from 8801 Otherwise, enter the amount 8801 of Form 8656 on line 4 of Form 8601 Line 1—Form 1041 filers.—Skip lines through 3 of Form 8801 Complete Fland II of another 1990 Form 8656, example is the personal exemption difference in taxable income. An

itments and tax preference items Line 2.-Enter on this line the

investment interest expense reported on Schedule E), the deduction for charitable contributions of appreciated property. Exclusion items are your AMT adjustments and tax preference items for the standard deduction, personal exemptions, estate or trust exemption. temized deductions (including any certain tax-exempt interest, and

Combine lines 4a through 4h and 5a through 5c of your 1990 Form 6251 Enter the amount on line 2

times 25% (25)

those listed above, include that then in those listed above, include on fine 2. For example, if depletion was included on Form 6251 as an adjustment on line 4s (depletion), include at 18 an exclusion for the 5c (depletion), include it as an exclusion dem when figuring the amount for line 2. exclusion items on a line other than Note: If you included any of the

Line 3—Minimum tax credit net

operating loss deduction
MICRODID. You MTONOLD is the
aggregate of the minimum its, credit net
aggregate of the minimum its, credit net
aggregate of the minimum its, credit net
MTONOL carrybacks is of 1990 The
MTONOLD is not limited to 90% of
alternative minimum its addler income
(AMTI) computed by taking into account
only exclusion items Your MTONOL is

raccome included in computing AMT.

Taking into account only exclusion items.

This excess is computed with the modifications contained in section. deductions allowed in computing AMTI excluding the MTCNOLD), taking into account only exclusion items, over the For loss years beginning after 1986, your MTCNOL is the excess of the

Step 3. Fill in Part III of Form 1116 However, instead of entering the AMT foreign tax credit carryforward on line 10

exclusion items that were attributable to sources outside the United States

Step 2. Fill in Part I of Form 1116 using that portion of your taxable income and

Step 1. Use a separate Form 1116 for

each type of income

caryfoward if any liquied on exclusion terms last, year Enter the amount from line 4 of Form 8801 on line 17 of Form 116 Enter the amount from line 11 of Form 8801 reduced by the child care credit and the credit for the elderly or the disabled. If any, on line 19 of Form 116. of Form 1116, use the foreign tax credit

than line 20 of Form 1116, keep a record of the difference between those two lines. This amount is carried forward and used to compute your foreign tax credit on exclusion terms next year. Enter the refigured credit from line 32 of Form 1116 on line 12 of Form 8801 if line 13 of Form 1116 was greater

Step 4. Complete Part IV of Form 1116

Also include on this line the unused part of your 1990 orphan drug credit not allowed solely because of the limitation under section 28(d)(2)(8). Line 20.—Enter the unused portion of your 1990 credit for fuel produced from a mononventational source that was not allowed solely because of the limitation under section 29(b)(5)(B)

minimum tax credit carryforward. Do not complete the rest of this form Line 21.—If line 21 is zero or less, you do not have a minimum tax credi

> Line 4 —it you are married filing a take into account exclusion items

in credit on line 45 for the credit for Line 22.—Follow the instructions below and refer to your 1991 income tax return to figure the amount to enter on line 22. Form 1040.—Subtract from the amount on line 40 the total of any credit on lines 41 through 44 (not including any credit for prior year minimum tax) and any separate refurn and line 4 is greater than \$\$ 155,000 you must include an additional amount on line 4 if line 4 is \$535,000 or more, include an additional \$20 000 or more. Include an additional \$20 000 on line 4. Otherwise, include

line 42 for the credit for fuel produced uel produced from a nonconventional Form 1040NR.—Subtract from the amount on line 38 the total of any credits on lines 39 through 41 fnot including any credit for prior year minimum tasi, and any write-in credit. from a nonconventional source Line 9.—If you are completing this form for a child who was under age 14 on January 1, 1991, and at least one of the fulls's spearing, was alive on December 31, 1990, do not follow the instructions or the form for line 9 It ill ne 8 is equal to or more than line 5, enter-0- or their wise, enter the smaller of (i) the amount by 25% (25) of the excess of the amount on line 4 over \$155,000. For example, if the amount on line 4 is \$175,000, enter \$180,000 instead—the additional \$5,000 is \$20,000 (\$175,000 minus \$155,000)

vorksheet for line 13 of the child's 1990

Line 25,-Enter the minimum tax credit from the amount on line 1 Schedule G Form 1041.—Subtract the total of any predits on lines 2a through 2c

which line 5 exceeds line 8, or (2) the amount entered on line F of the

on the following line of your tax return Form 1040NR, line 41 Form 1040, line 44

butable to

Line 12—Minimum tax foreign tax credit.—Refigure your 1990 minimum tax foreign tax credit using only exclusion items that were attributable?

Form 6251

Form 1041, line 2d Schedule G

sources outside the United States. To do this, use a 1990 Form 1116, Foreign Tax Credit, and follow the steps below.

Alt others. —Enter the minimum

credition the line provided on your tax

Line 26—Carryforward of minimum tax credit.—Keep a record of this amount because it can be carried forward and used in future years

◆ U S GPO 1991 0-285 € U ◆

																						•		
	OMB No 1645-1128	Attachment Sequence No. 40	Mow To Make the Election. To make the election, complete and attach form 881 it to your lax return and file your electurn by the due date frichtuling extensions). A separate form 8814 must	be filed for each child whose income be filed for each child whose income Caution: The Federal income lax on your child's income may be less if you the thing the child instead of	making this election. This is because you cannot lake cerain adeductions half your hold would be entitled to on his or her own return. For details, see Deductions You May Not Take on page 2.	Your aocial security number	Child's social security number	<u> </u>								1.000 00			200 00					Form 8814 (1991)
1	and Dividends		How To Make the the election, come 8814 to your tax return by the due extensions). A se	be filed for each child you choose to report Caution: The Federal your child's income in file a tax return for the	making this election. This is be cannot take certiforated deductions child would be entitled to on how return For details, see De You May Not Take on page 2.	, You	5		on your return	1a				20	to line 6 If the return to report	4	es any capital n Form 1040.	nd income	9	7	Note 8	7 by [38, or Form sce provided rovided next	107501
	186	 See instructions belowers on beca. Attach to Parent's form 1040 or Form 1040NR. 	Had no estimated tax payments for 1991 Dul not have any overpayment of tax shown on his or her 1990 return applied to the 1991 return.	 Had no Federal income tax withheld from his or her income (backup withholding) The parent(s) must also qualify as explained on page 2 of these 	instructions Step 1 is used to figure the amount of Step 1 is used to report on the the child's income to report on the parent's return. Step 2 is used to liqure parent's return that must be added to the consent's 13v.	ים למיני כ ימא		hed, check here	Figure amount of child's interest and dividend income to report on your return	le If this amount is different from the an 3-OID, see the instructions	10	ding any Alaska Permanent a 2c and go to line 3. Il your utions or dividends as a 2a	istributions (from Form 1099-DIV, Box 2b				Subtract line 4 from line 3 (if filing more than one Form 8814 or if line 2a includes any capital gain distributions, see the instructions). Also include this amount in the total on Form 1940, line 22 in the space next to line 22, enter "Form 8814" and show the amount Good onto line 6 below.	1,000 of child's interest and divide		s zero or less, enter -0-		\bullet If the amount on line 7 is less than \$500, multiply the amount on line 15% (.15) and enter the result here (Also, see the Note below.)	7 1040, line 8 in the spit the space p	Car No
	Form 8814 Parent's Election	Cecentrent of the Treature	Uctions Use this form if you choose to report the illd on your return if	2	Had income only from interest and individends (including Alaska Permanent through undends) Had gives income for 1991 that was Parmore than \$5,000 but less than \$5,000 in the part of the par		Child sname (first, initial and last)	Caubon: If more than one Form 9814 is attached, check here	Step 1 Figure amount of child's intere	1a Enter your child's taxable interest income. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions.	b Enter your child's tax-exempt interest income DO NOT include this amount on line 19.	2a Enter your child's gross dividends (including any Alaska Permanent Fund dividends). If none, enter -0 -on line 2c and go to line 3. If your child received any captal gain distributions or dividends as a nomine, see the instructions.	 Enter your child's nontaxable distributions (from Form 1099-DIV, Box 10) included on line 2a 	c. Subtract line 2b from line 2a	3 Add lines is and 2c. If the total is \$1,000 or less, skip lines 4 and 5 and go inquis \$5,000 or more, do not file this form. Your child must file his or her own the micome.		5 Subtract line 4 from line 3 (If filing more gain distributions, see the instructions) line 22 or form 1040NR, line 22 in the the amount Go on to line 6 below.	Star P. Figure your tax on the first \$1,000 of child's interest and dividend income	6 Amount not taxed	7 Subtract line 6 from line 3. If the result is zero or less, enter -0-	8 Tax, • If the amount on line 7 is \$500 or more, enter \$75 here (Also, see the below)	 If the amount on line 7 is less to 15% (15) and enter the result in 	Note: Include the amount from line 8 in the tax you enter on Form 1040, line 1040NI, line 35 On Form 1040, also enter the amount from line 8 in the size next to line 38 On Form 1040NIR, enter the amount from line 8 in the space in the 1040NIR, enter the amount from line 8 in the space to line 36 On Form 1040NIR, enter the amount from line 8 in the space in the line 38 On Form 1040NIR, see the instructions.	For Paperwork Reduction Act Notice, see back of form.

Section 6 Index

References in the index are either to table or page numbers. Table references appear in the form "X.X" (for example 1.1, 3.2, etc.) or a capital letter (for example A, B, etc.), and page numbers are preceded by the letters pg.

Α

Additional standard deduction	
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Classified by:	
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